I336.2
I29arb
17th/18th
1935/1936
c.3

# STATE OF ILLINOIS

HENRY HORNER, Governor

11695993

# SEVENTEENTH and EIGHTEENTH ANNUAL REPORTS

OF THE

# ILLINOIS TAX COMMISSION

ASSESSMENT YEARS 1935 AND 1936

[Printed by authority of the State of Illinois]

~~353.9772~~
~~I16-T19~~
~~O-7~~

# SEVENTEENTH and EIGHTEENTH ANNUAL REPORTS

# ILLINOIS TAX COMMISSION

Il
T22r
1935-36

ILLINOIS STATE LIBRARY
3 1129 01287587 8

## STATE OF ILLINOIS
HENRY HORNER, Governor

AUG. 26TH 1818

# SEVENTEENTH and EIGHTEENTH ANNUAL REPORTS

OF THE

# ILLINOIS TAX COMMISSION

ASSESSMENT YEARS 1935 AND 1936

---

ILLINOIS TAX COMMISSION
Members at Time of Publishing this Report (June, 1939)
SIMEON E. LELAND, Chairman
CHARLES K. SCHWARTZ
CHARLES W. TERRY

# STATE OF ILLINOIS
HENRY HORNER, Governor

DEPARTMENT OF FINANCE

# TAX COMMISSION

SIMEON E. LELAND, *Chairman*, Chicago
CHARLES K. SCHWARTZ, *Commissioner*, Chicago
CHARLES W. TERRY, *Commissioner*, Edwardsville

OFFICES
Centennial Building
Springfield

---

33 North LaSalle Street
Chicago

# LETTER OF TRANSMITTAL

*To His Excellency, Henry Horner, Governor of Illinois:*

SIR: We are transmitting herewith the *17th and 18th Annual Reports* of the Tax Commission published in compliance with the laws of the State of Illinois.

At this point some statement should be made to explain the delay in issuing these reports. The research division of the Tax Commission, whose duties include preparation and publishing of the Annual Report, has been occupied entirely with the conduct of a special inquiry of the Commission. In 1935 with the cooperation of the Works Progress Administration a survey was planned which included a detailed and exhaustive treatment of the fiscal problems of all local government units in the State of Illinois. There are 15,100 of these units including counties, townships, road districts, school districts, cities, villages, incorporated towns, park, sanitary, mosquito abatement, public health, tuberculosis sanitarium districts, and other *ad hoc* units of government. Additional funds not being available to expand the research staff, it has been necessary to devote the entire energies of this staff during the past three years to prosecution of the work of this survey. The conception of the details of such a project to take into account the many intricacies of local governments and property tax administration, the preparation of scores of forms and schedules for collecting, recording, and tabulating these data, the writing of complete instructions for their use, the training and supervision of a field staff of more than one thousand workers, the maintenance of cooperative relations with twenty thousand local officials whose records provided the source of information and whose offices furnished working space for the project, the assembling, checking, analyzing, and describing these data—these and the tremendous amount of technical and clerical duties involved, have required the entire energies of the research staff.

Some three thousand pages of assembled data are now ready for publication; four volumes are currently being published; other volumes in the series are scheduled for completion in the fiscal year ending July 1, 1940.

The paramount need of such a survey of local finance, the availability and willingness of Works Progress Administration and the generous cooperation offered by local government officials, all of which factors were propitious, timely and could not well be postponed, contributed to the delay in publishing these Annual Reports.

The two reports contained in this volume are divided into three parts: Part I contains a discussion of the activities of the Tax Commission for the years 1935 and 1936. Attention is directed to Chapter III on the taxation of motor vehicles, which has been prepared by Wilbur K. Bush, member of the staff. This chapter deals with the historical development in Illinois of registration fees and special taxes for trucks and busses. The major portion of the chapter, however, deals with a study of the accountability of heavy trucks and busses for Illinois highway costs. This is developed from the idea that such trucks and busses should bear all of the costs in excess of those necessary to provide highways suitable for basic vehicles, comprising ninety-seven per cent of all registered Illinois cars. A method is proposed for placing the registration fees of vehicles of various weights in an equitable relationship to one another.

Part II of the report is devoted to the statistics customarily compiled showing the operation of the property tax laws under the jurisdiction of the Commission. The statistics presented are for the assessment years 1935 and 1936, with comparative data for earlier years and other states. Part III presents the full list of capital stock assessments made by the Commission for the assessment years 1935, 1936, and 1937.

The Tax Commission would be unmindful of its tremendous obligations if it did not acknowledge the full cooperation it has received from local government officials in Illinois. They have displayed a growing interest in our work; this interest is warmly appreciated since more and more the duties of the Tax Commission are designed to benefit local governments. The sustained interest which you have shown in the scope as well as detailed work of the Tax Commission has been of inestimable value. The Commission here expresses its gratitude for your efforts toward the improvement of the property tax system and fiscal problems of Illinois governments generally.

Respectfully submitted,

SIMEON E. LELAND, *Chairman*
CHARLES K. SCHWARTZ
CHARLES W. TERRY

# TABLE OF CONTENTS

Letter of Transmittal v

## Part I—Text

CHAPTER PAGE
I. The Activities of the Tax Commission, 1935 1
II. The Activities of the Tax Commission, 1936 14
III. The Taxation of Trucks and Busses in Illinois 41

## List of Tables in Part I

CHAPTER II

TABLE PAGE
1. Classification of Assessment Ratios for Urban and Rural Property According to Reliability in Determining the Level of Assessment in Individual Townships, Madison County, 1935 33
2. Assessment Ratios in Madison County, 1935 34
3. Distribution of $3,500,000 Reduction in Farm Land Assessment, Madison County, 1937 37

CHAPTER III

TABLE PAGE
1. State Expenditures for Highway Purposes in Illinois, Calendar years 1924-1933 42
2. Local Property Tax Extensions for Road Purposes in Downstate Counties Expressed as a Percentage of Total Local Levies for all Purposes, 1923-1933 44
3. Assessment of Trucks and Busses in Illinois Counties, 1934 47
4. Conversion Equivalents for Truck Weights 51
5. Private Truck Fees Charged in Illinois and 44 Other States 52
6. Registration Fees for Common Motor Carriers of Property in Illinois and 13 Other States, and Amounts by which they Exceed Private Truck Fees 54
7. Registration Fees for Contract Motor Carriers of Property in Illinois and 15 Other States, and Amounts by which they Exceed Private Truck Fees 58
8. Relationship Between Increases in Gross Weight of Vehicles and Increases in the Rate of Motor Fuel Consumption 60
9. Mileages at Which the Mileage Tax Equates the Flat Weight Tax in Illinois 63
10. Per cent of All Trucks Registered in Illinois in 1936 and 1937 Electing the Mileage Tax, by Weight Groups 64
11. Average Truck Fees Collected, 1934-1937 Inclusive, by Weight Classifications 65
12. Trucks Registered in Illinois, 1934-1937, and Fees Collected, by Weight Classifications 66
13. Special Taxation of Common and Contract Motor Carriers in the United States 68
14. Truck and Bus Mileage and Gross Receipts Taxes Collected in 1932 69
15. Percentage Distribution of all Motor Vehicles, Trailers and Semi-Trailers According to Gross Weight 74
16. Pavement Stresses Produced by Moving Wheel Loads 77
17. Index of Failure of Pavement Caused by Stress Repetitions 78
18. Pavement Costs in Illinois, 1918-1934, as Shown by Federal Aid and State Bond Issue Contracts Awarded 80

TABLE PAGE
19. Distribution of Truck Traffic in Illinois as Shown by the Number of Trucks Per Mile on Truck Highways .......... 81
20. Distribution of Gross Weight Between Axles of Loaded Trucks and Busses .......... 84
21. Statutory Truck and Bus Weight Limitations by States, 1932 .......... 86
22. Surplus Cost of Constructing Concrete Highways in Illinois. 1920-1934 .......... 88
23. Relative Thickness and Cost Differentials of Basic and Standard Illinois Pavements .......... 91

## List of Charts

CHART PAGE
I. Organization of Illinois Tax Commission .......... 2
II. Counties Represented at Second Annual Board of Review Meeting, 1935 .......... 6
III. Plat Map of Virden Township .......... 10
IV. Comparison of Per Acre Assessed Values for Contiguous Improved Lands in Adjoining Townships, Madison County, 1936 .......... 35
V. Distribution Among Heavy Vehicles of Excess Costs of Constructing Concrete Pavements in Illinois .......... 92

## Part II—Statistical Appendix

TABLE PAGE
I. Abstract of Locally Assessed Personalty, Real Estate, and Railroad Property for Downstate and Entire State: Assessment Years 1935 and 1936 .......... 97
II. Abstract of Locally Assessed Personalty, Real Estate, and Railroad Property by Counties: Assessment Year 1935 .......... 101
III. Abstract of Locally Assessed Personalty, Real Estate, and Railroad Property by Counties: Assessment Year 1936 .......... 118
IV. Assessment of Personalty, Real Estate, and Railroad Property (Locally Assessed) Before and After Revision by County Boards of Review, by Counties: Assessment Year 1935 .......... 135
V. Assessment of Personalty, Real Estate, and Railroad Property (Locally Assessed) Before and After Revision by County Boards of Review, by Counties: Assessment Year 1936 .......... 140
VI. Assessment of Steam and Electric Railroads Operating in Illinois: Property of Each Railroad and System as Classified for Assessment Purposes, by Counties: Assessment Year 1935 .......... 144
VII. Assessment of Steam and Electric Railroads Operating in Illinois: Property of Each Railroad and System as Classified for Assessment Purposes, by Counties: Assessment Year 1936 .......... 182
VIII. Assessment of Railroad Property Spread to Illinois Counties: Total Valuation Determined by Tax Commission and Local Assessors for Each County for Every Railroad and Railroad System: Assessment Year 1935 .......... 207
IX. Assessment of Railroad Property Spread to Illinois Counties; Total Valuation Determined by Tax Commission and Local Assessors for Each County for Every Railroad and Railroad System: Assessment Year 1936 .......... 223
X. Rates of Valuation Used to Spread the Tax Commission Railroad Assessment to the Various Counties in the State and Total Tax Commission Assessment Per Mile of Main Track: Assessment Year 1935 .......... 234
XI. Rates of Valuation Used to Spread the Tax Commission Railroad Assessment to the Various Counties in the State and Total Tax Commission Assessment Per Mile of Main Track: Assessment Year 1936 .......... 238

TABLE PAGE

XII. Aggregate Assessment by the Tax Commission of Steam and Electric Railroads Operating in Illinois: Assessment Years 1932-1936 ..... 240

XIII. Assessments of the Principal Railroad Systems Operating in Illinois and Adjoining States: Assessment Years 1934-1938 243

XIV. Assessments of all Steam and Electric Railroads in Illinois and Adjoining States: Assessment Years 1934-1938 ..... 248

XV. Number of Corporations Assessable on Capital Stock, Number Assessed by the Tax Commission, and Amount of State and Local Assessments, by Counties: Assessment Years 1934-1936 ..... 250

XVI. Assessment of Capital Stock of Corporations Other Than Railroads by the Tax Commission and Local Assessors for Cook County, Downstate, and Entire State: Assessment Years 1920-1936 ..... 255

XVII. Distribution, Number, and Amount of Tentative Capital Stock Assessments by the Tax Commission and Changes Made Therein after Hearings, Classified by Types of Business, for Cook County, Downstate, and Entire State: Assessment Year 1935 ..... 257

XVIII. Number of Domestic Corporations Assessed on Capital Stock by Board of Equalization or Tax Commission and Amount of Assessment for Cook County, Downstate, and Entire State: Assessment Years 1873-1936 ..... 265

XVIIIA. Number and Amount of Railroad Capital Stock Assessments by the Board of Equalization or Tax Commission for Cook County, Downstate, and Entire State: Assessment Years 1873-1936 ..... 265

XIX. Equalized Assessment of Railroad Property by Local Assessors and the Board of Equalization or Tax Commission for Cook County, Downstate, and Entire State: Assessment Years 1873-1936 ..... 267

XX. Equalized Assessment of Principal Classes of Property for Cook County, Downstate, and Entire State: Assessment Years 1873-1936 ..... 270

XXI. Total Assessed Valuation, Property Taxes Extended for all Purposes, Net State Revenues, and State Property Tax Rate for the Period 1839-1936 ..... 274

XXII. State and Local Assessments of Real and Personal Property in Illinois, by Counties: Assessment Year 1935 ..... 278

XXIII. State and Local Assessments of Real and Personal Property in Illinois, by Counties: Assessment Year 1936 ..... 281

## Part III

PAGE

List of Corporations Assessed on Capital Stock by the Tax Commission: Assessment Years 1935, 1936, and 1937 ..... 285

Index ..... 374

# PART I

# CHAPTER I

## ACTIVITIES OF THE TAX COMMISSION IN 1935

The assessment of 1935 included the first quadrennial revaluation of real estate following reconstruction of the Tax Commission by Governor Horner in 1933. By the time of the quadrennial assessment, the new Commission had made clear to local assessing officials that its policy was one of improving assessments, to the end that taxes might be spread more equitably and in exact conformity with law; and that it proposed to bring about this improvement by giving training, advice, and special assistance to local officials rather than by substituting its judgment for theirs. Assessing officials welcomed this program of close cooperation and turned more and more to the Commission for information and counsel. Their requirements in the quadrennial assessment necessitated material expansion in the advisory services rendered by the Tax Commission. Procedures and problems of real estate assessment were discussed at length in meetings with local assessors and boards of review. The Illinois Assessors' Manual, first published in 1933, was revised, enlarged, republished, and distributed to all local assessing officials and many interested taxpayers. The Tax Commission district supervisory staff intensified its activities, giving particular assistance to local assessors who faced special problems in the field of real estate and personal property valuation.

In making original assessments, also, the Tax Commission continued during 1935 the policy of improvement inaugurated two years earlier. Return forms for railroads and for the capital stock of domestic corporations were modified and procedures were simplified and publicised. As one result, the number of corporations filing voluntary returns for capital stock assessment was further increased.

Perhaps the greatest expansion took place in the research activities of the Commission. In its *16th Annual Report*, the Tax Commission called attention to the need for a solid factual basis for legislative and administrative improvements in the revenue system and the structure of local government in Illinois. During the assessment year 1935, the Commission undertook a large scale research program designed to provide such information. Funds and personnel were provided by the Federal Works Progress Administration. The organization and scope of this project were indicated briefly in the *16th Annual Report*. Some of the results will be presented in later publications.

There were some changes in the membership of the Tax Commission during this period, but early in the assessment year 1936 the membership was complete as at present. Mr. John C. Martin, of Salem, later

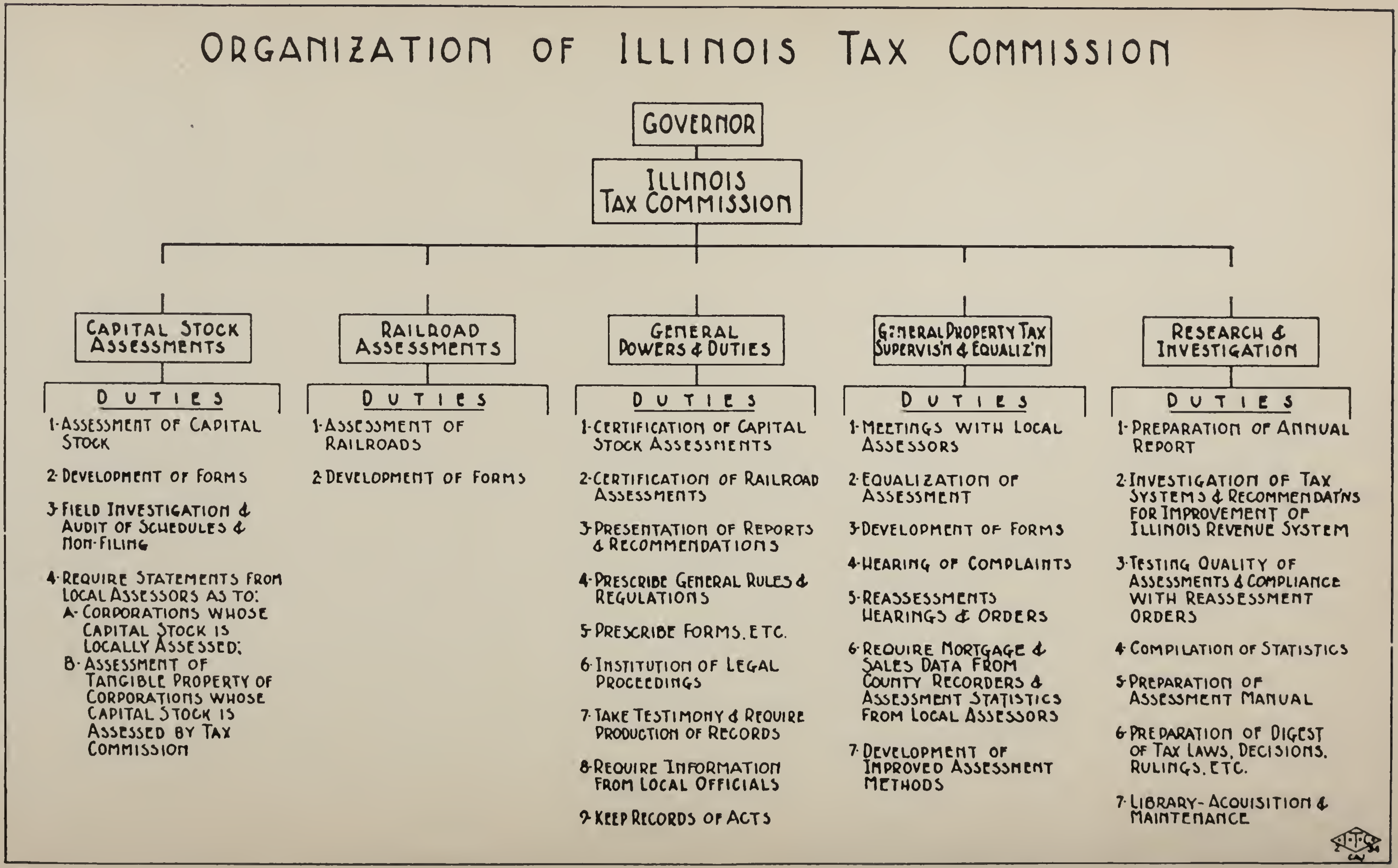

ORGANIZATION OF ILLINOIS TAX COMMISSION
GOVERNOR
ILLINOIS TAX COMMISSION
CAPITAL STOCK ASSESSMENTS
DUTIES
1-ASSESSMENT OF CAPITAL STOCK
2-DEVELOPMENT OF FORMS
3-FIELD INVESTIGATION & AUDIT OF SCHEDULES & NON-FILING
4-REQUIRE STATEMENTS FROM LOCAL ASSESSORS AS TO:
A-CORPORATIONS WHOSE CAPITAL STOCK IS LOCALLY ASSESSED;
B-ASSESSMENT OF TANGIBLE PROPERTY OF CORPORATIONS WHOSE CAPITAL STOCK IS ASSESSED BY TAX COMMISSION
RAILROAD ASSESSMENTS
DUTIES
1-ASSESSMENT OF RAILROADS
2-DEVELOPMENT OF FORMS
GENERAL POWERS & DUTIES
DUTIES
1-CERTIFICATION OF CAPITAL STOCK ASSESSMENTS
2-CERTIFICATION OF RAILROAD ASSESSMENTS
3-PRESENTATION OF REPORTS & RECOMMENDATIONS
4-PRESCRIBE GENERAL RULES & REGULATIONS
5-PRESCRIBE FORMS, ETC.
6-INSTITUTION OF LEGAL PROCEEDINGS
7-TAKE TESTIMONY & REQUIRE PRODUCTION OF RECORDS
8-REQUIRE INFORMATION FROM LOCAL OFFICIALS
9-KEEP RECORDS OF ACTS
GENERAL PROPERTY TAX SUPERVIS'N & EQUALIZ'N
DUTIES
1-MEETINGS WITH LOCAL ASSESSORS
2-EQUALIZATION OF ASSESSMENT
3-DEVELOPMENT OF FORMS
4-HEARING OF COMPLAINTS
5-REASSESSMENTS HEARINGS & ORDERS
6-REQUIRE MORTGAGE & SALES DATA FROM COUNTY RECORDERS & ASSESSMENT STATISTICS FROM LOCAL ASSESSORS
7-DEVELOPMENT OF IMPROVED ASSESSMENT METHODS
RESEARCH & INVESTIGATION
DUTIES
1-PREPARATION OF ANNUAL REPORT
2-INVESTIGATION OF TAX SYSTEMS & RECOMMENDAT'NS FOR IMPROVEMENT OF ILLINOIS REVENUE SYSTEM
3-TESTING QUALITY OF ASSESSMENTS & COMPLIANCE WITH REASSESSMENT ORDERS
4-COMPILATION OF STATISTICS
5-PREPARATION OF ASSESSMENT MANUAL
6-PREPARATION OF DIGEST OF TAX LAWS, DECISIONS, RULINGS, ETC.
7-LIBRARY-ACQUISITION & MAINTENANCE

CHART I

State Treasurer, was chairman from January, 1935, until March, 1936, when he resigned. Mr. Barnet Hodes was a member of the Commission until August, 1935, when he became corporation counsel of the City of Chicago. Mr. Charles K. Schwartz of Chicago was appointed to the Commission in February, 1936, and Mr. Charles W. Terry of Edwardsville in April of the same year. Mr. Simeon E. Leland was acting chairman from March to August, 1936, when he became chairman.

The organization and staff of the Commission have undergone only minor changes since the reorganization of 1933. There have been a few changes of personnel, resulting from the resignation of employees who have accepted academic or professional appointments elsewhere, but the Commission has pursued its policy of filling vacancies only on the basis of technical competence. The administrative organization is indicated in Chart I.

## Legislative Activities

In 1935 the Tax Commission introduced two bills in the 59th General Assembly, one providing for a revision of the registration fees for trucks and busses and the other for the central assessment of the property of private car-line companies.

**Registration Fees of Trucks and Busses**—The bill dealing with registration fees of trucks and busses was designed to bring about a closer relationship between registration fees and vehicle weights to reflect the differential liability for highway construction outlays. The theory underlying the bill was that heavier vehicles should bear a more than proportionate share of construction costs.[1] It was designed to increase registration fees progressively with the increase in vehicle weights. This was in accord with the results of engineering studies relative to vehicle weights and pavement thicknesses. The bill increased the annual registration fee for twenty ton vehicles from $250 to nearly $1000. Only minor changes were made in fees of lighter weight vehicles.

**Assessment of Cars of Private Car-line Companies**—The other bill provided for the assessment as a unit of the property of private car-lines and mercantile companies owning railroad cars. Assessments were to be made by the Tax Commission after a consideration of stock and bond values, earnings, costs of reproduction, and other pertinent elements. Taxes were to be extended against such assessments at the average rate of taxation for the State. Collections were to be made by the State Treasurer. In the event this procedure was declared unconstitutional, the bill provided that as an alternative such property was to be assessed and distributed to the various counties according to the car mileage made therein by the respective companies. In this event taxes were to be extended at the local rates and collected locally. This bill was drafted in an effort to improve the administration of property taxation in Illinois. The local assessment of transitory property of this character had proved impractical from an administrative view-point and questionable from a legal view-point. Property of this character is state-assessed in all but four or five states. It is not susceptible to local assessment and the absence of any statutory provision for its assessment permits these cars to go substantially untaxed. The importance of this problem and background material considered in drafting the bill are contained in the *16th Annual Report,* 1934.[1]

---

[1] Chapter III pp. 41-93.

## Property Tax Supervision

The supervisory duties of the Tax Commission in the field of property assessments are of especial importance in quadrennial years like 1935. Laws governing assessment procedures are not self-executing, nor can they be made so explicit that a local assessor may learn his responsibilities by study of the statute books. Indeed, the more complete the assessment laws are made, the more complex they become and the greater is the need for supervision by a central agency. An informed, interested, and active State Tax Commission is essential if there is to be any approach to uniformity in the interpretation and application of the tax laws. This need would exist even if the assessments were made by full-time specialists. It is all the greater when assessments are made, as they are in Illinois, by a large number of part-time elected officials, most of them without special preparation for the work and often without adequate understanding of its significance. The Commission believes that there would be distinct advantages in reducing the number of assessing officers and requiring them to show special qualifications.[2] Pending such changes, the Commission has endeavored to raise the standards of the existing personnel. It has been gratified to find that lack of previous training and professional viewpoint does not deter assessors from cooperating, to the best of their respective abilities, in this program. Perhaps the clearest evidence of this spirit of cooperation is in the attendance at assessors' meetings, the use of manuals, and consultation with the Tax Commission field men and research staff. Through these means the Commission has been enabled to achieve a certain degree of improvement in the consistency, uniformity, and certainty of local assessments.

The importance of statewide uniformity in procedures and techniques is emphasized by the magnitude of the assessment task and the use to which the results are put. In 1935 the tax rolls prepared for the 1,454 assessing districts comprised property assessed at $5,267,703,778, including assessments made by the Tax Commission itself. Local assessors and boards of review determined $4,757,625,227, or 90.3 per cent of these assessments. Approximately nine-tenths of all local revenues[3] in 1935 were derived from taxes extended upon these State and local assessments. Obviously, if the assessed value of property is to serve as an equitable basis for apportioning tax charges, there must be equity and uniformity in the process of assessment. Moreover, the assessed valuations are used as a measure, not only of liability for tax charges, but also, though somewhat indirectly, for the apportionment of State funds for unemployment relief and common schools. Unless assessments are made correctly, these funds are distributed in an improper and unjust manner.

---

[1] *16th Annual Report, 1934,* Chapter VII, "The Assessment of Freight and Passenger Car-line Companies in Illinois, pp. 148-90.

[2] For discussion and recommendations, see *15th Annual Report, 1933,* pp. 308-34.

[3] This was equivalent to approximately 80 per cent of all *State-and-local* revenues. The State made no property tax levy in this year, but received in the year ended June 30, 1935, $9,058,000 upon levies made in 1932 and earlier years.

**Meetings with Assessing Officials**—The policy of developing intimate working relationships between local taxing officials and the Tax Commission was pursued with greater intensity during 1935 than in earlier years. Attendance at the two-day meeting of local assessment officials at Springfield in February surpassed the excellent records that had been made in 1933 and 1934. Similarly, the second annual meeting with boards of review, held at Springfield in July, attracted some 250 board members, county judges, and state's attorneys—a substantially greater number than the initial meeting in 1934. The increased attendance reflected the presence of delegates from more counties and also more nearly complete representation of each county. The map (Chart II) shows that officials from two-thirds of the counties attended the board of review meeting in 1935.

The conference in February was attended by county treasurers (in their capacity as county assessor or supervisor of assessments, ex officio), county clerks, county judges, state's attorneys, and other officials concerned with property assessments. Since this was the first statewide meeting ever held in preparation for the quadrennial assessment, most of the discussion dealt with problems of real estate valuation. The formal program was as follows:

## THIRD ANNUAL MEETING OF LOCAL ASSESSMENT OFFICIALS WITH THE TAX COMMISSION

February 4, 1935

10:00 a. m.

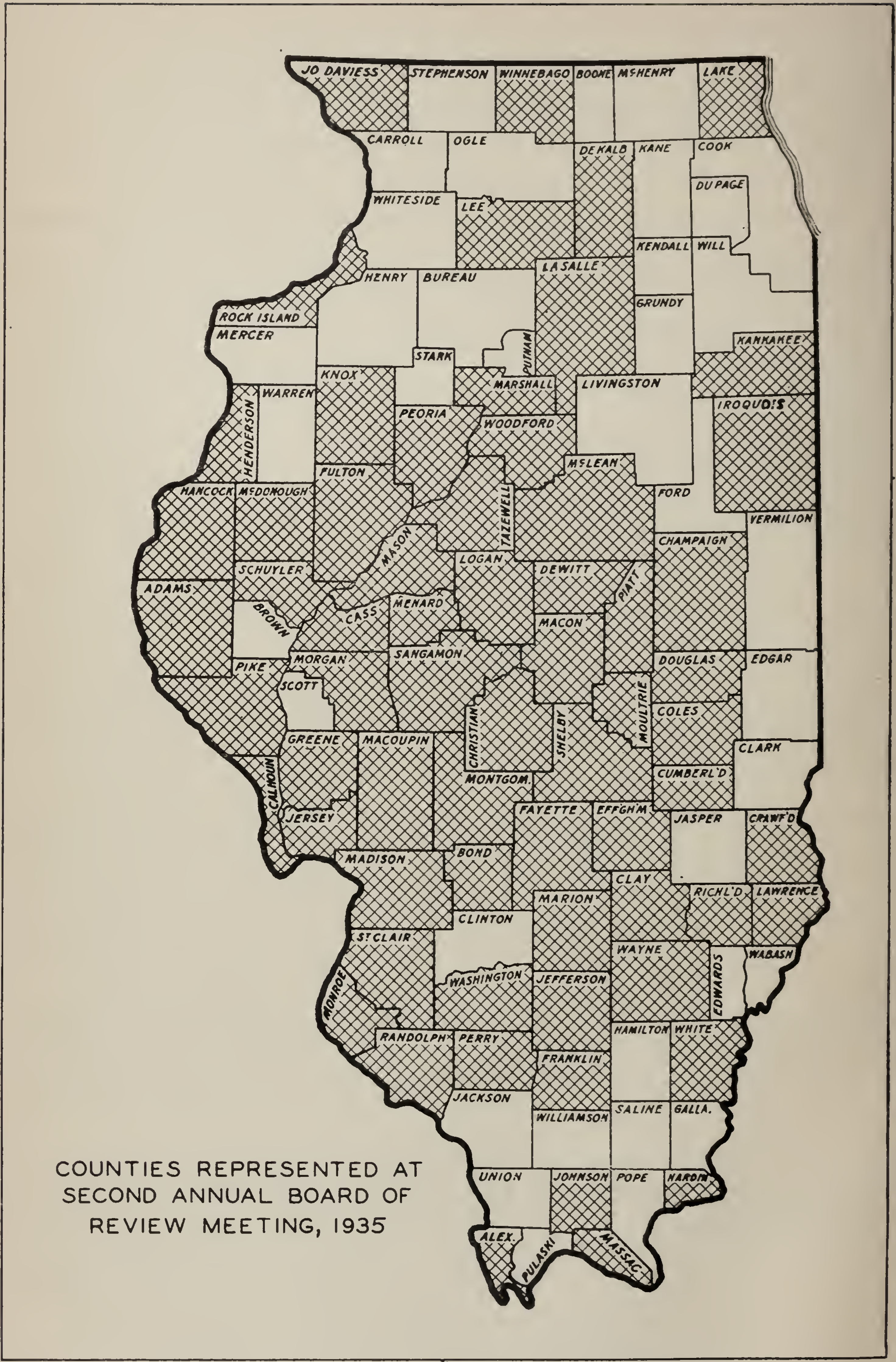
Address.......... Governor Henry Horner
Address..........Chairman John C. Martin
The Problem of Appraising Farm Land ..........
..........D. Howard Doane, Appraisal Consultant, St. Louis, Mo.

1:30 p. m.

The Tax Commission's Program..........Commissioner Barnet Hodes
Farm Appraisals..........Howard O. Watson, Federal Land Bank Appraiser
Importance of Assessing Profession..........A. W. Noonan,
Executive Secretary of the National
Association of Assessing Officials

7:00 p. m.—DINNER MEETING

High Lights of My Experience as an Assessor..........
..........K. J. McCarren, Member, Board of Assessors, Detroit, Mich.



COUNTIES REPRESENTED AT SECOND ANNUAL BOARD OF REVIEW MEETING, 1935

CHART II.

February 5, 1935

9:30 a. m.

Plans and Program for the Quadrennial............................Commissioner S. E. Leland
The Field Men and Their Work.........................................................................................
................................Rama H. Sweet, Supervisor of Tax Commission Field Staff

Discussion of Addresses

More Questions and Answers

Members of the Commission outlined their general program for improving the taxing machinery and indicated the measures by which they hoped to realize this objective. They urged that assessments be made on a full-value basis in order to reduce inequalities between taxpayers, and that real estate values be determined as the result of consultation with bankers, real estate men, appraisers, contractors, and others in each community. The importance of using uniform appraisal techniques and standards was the central theme of the entire conference.

The Springfield meeting was followed during March and April by county meetings of all local assessors in practically all counties. At each meeting, one or more members of the Tax Commission staff were present to distribute the new Assessors' Manual and explain its purpose, interpret rulings and statutes relative to assessments, and to describe procedures employed elsewhere in the state. The emphasis, as in the statewide meeting, was upon means of achieving uniformity in assessments. Discussion was informal, with each local officer presenting his problems and commenting on those of his colleagues. At each meeting some measure of common understanding was reached as to the assessment ratio to be employed by all assessors in the county, the general value relationships between different classes of real estate, and the tentative unit values for livestock and other items of personalty. Through the participation of Tax Commission representatives, it was possible to secure, in these matters and in the instructions given by county supervisors of assessment, greater uniformity throughout the state than ever before.

At the meeting for boards of review in June, the principal addresses were delivered by members of the Tax Commission, who discussed the powers and duties of the reviewing agencies and the importance of their work. Attention was given to the nature of board of review records and proper methods of procedure in receiving and considering complaints, assessing omitted property, handling exemptions, and equalizing between classes of property and between districts. Much of the session was devoted to the informal questions-and-answers period, in which the attending board members, state's attorneys, and county judges aired their difficulties and exchanged opinions. The program was as follows:

## SECOND ANNUAL MEETING OF BOARDS OF REVIEW WITH THE TAX COMMISSION

July 10, 1935

### MORNING SESSION

| | |
|---|---|
| Address of Welcome | Governor Henry Horner |
| Board of Review program of the Tax Commission | Chairman John C. Martin |

### AFTERNOON SESSION

| | |
|---|---|
| The Taxpayers and the Board of Review | Commissioner Barnet Hodes |
| Review and Equalization of Assessments | Commissioner Simeon E. Leland |

Questions and Answers

**Work of District Tax Supervisors**—Effective application of the suggestions given at periodic meetings can be achieved only through continuous contact between the local assessment officials and the State Tax Commission. During 1935 the field staff of the Commission carried a particularly heavy responsibility, for each district supervisor was called upon to give active assistance throughout his section of the State in the assessment of real estate, as well as personalty. When the field staff began its work in 1933, it was customary for local assessing officials to look to the Tax Commission for assistance or advice only on exceptional matters. By 1935 the local officers were accustomed to call upon the Commission for counsel and active help as a matter of routine. Consequently the field men were requested by many local assessors to assist in establishing standard values for real estate, to participate in assessing particularly difficult properties, to answer questions on assessment law and procedure, and otherwise to serve as general technical consultants. Many of the problems were referred by the field men to the research and statistical staff of the Commission at Springfield and Chicago. At the same time, many local assessors and county treasurers sent their queries directly to the Tax Commission offices. Every effort was made to give detailed and practical advice or active administrative assistance, insofar as the limited personnel and budget of the Commission would permit. The Tax Commission is confident that this policy contributed to the quality of the 1935 assessment.

**Assessors' Manual** — The original Illinois Assessors' Manual, published by the Commission in 1933, was a 69-page pamphlet comprising a summary of assessment laws and discussion of personal property assessment procedure. The revised Manual, first distributed at the county meetings of assessors in 1935, was three times as large, with a comprehensive treatment of assessment organization, laws, and techniques, designed to provide a complete handbook for Illinois officials concerned with valuing property for taxation. In preparing it, the Commission had the benefit of two years of close observation of the problems confronting local assessors, as well as continuous research by the technical staff.

As soon as the Manual was published, there developed a widespread demand for copies for the use of attorneys and public accountants specializing in tax matters, large property-owners, assessing officials outside the State, and others. The first printing was quickly exhausted, with the result that it became necessary to publish a new edition in July, 1935. Statutory changes made by the 59th General Assembly were incorporated at this time.

**Use of Tax Maps**—Largely as a result of the efforts of the Commission in publicising up-to-date assessment procedures, assessors in various parts of the State have begun to show considerable interest in scientific techniques. One essential and elementary step in systematic assessment is the preparation and use of tax maps. Several assessors now use them, and the Commission expects that many others will adopt them as soon as the advantages are more generally understood.

In this connection, the Commission has been especially impressed by the ingenious efforts made by Assessor Brennen in Virden Township, Macoupin County, to give his community an impartial and thoroughly sound assessment. This assessor prepared a map of his township showing most of the information essential to assessment work. A facsimile of this map, shown in Chart III indicates, for example, that Mr. Drennan owns the NE¼ of section 1. Of this land, 117.6 acres are valued at $22.00 per acre, 40 acres carry a valuation of $22.50, and improvements are valued at $450.00, giving a total assessment of $3,940. The NE¼ of section 4 is made up of a group of small farms. The parcel in the NW¼ of section 5, carrying the notation "E", is used for cemetery purposes. Lying west of "E" is a parcel used for railroad purposes. The map also shows the location of the principal highways and the three railroads lying within the township. Assessor Brennen is to be congratulated for his efforts to give the citizens of his community the foundations of equitable assessment. Equally aggressive efforts to improve assessment procedures through the use of tax maps have been exhibited in other portions of the State. Mr. Mode Powell, assessor of Allison township, Lawrence county, has made use of the taxing district map prepared by the Tax Commission in connection with his work. The most comprehensive effort to improve assessment practices occurred in Franklin county. Here Mr. Byron Fuller, supervisor of assessments, required every township assessor in the county to prepare a map carrying basic data for assessment purposes.

It is not necessary to the effective use of a tax map that it shall show the final assessment placed on each parcel of property, but each map should present a comprehensive view of property in the assessment district. For rural areas, the maps should show the boundaries of tracts in each separate ownership; physical features including the soil classification, water conditions, topography, and crop coverings; transportation, including railroads, improved and unimproved roads with their designations in the highway system, airports, and waterways; forests, mineral reserves, ore deposits, and oil beds; the uses of the land, whether for farming, grazing, orchards, and the like; the location and character of improvements. The assessor's acre-values for the land in different locations may also be entered. For urban areas, the maps should show the dimensions of each lot in every block, street and alley intersections,

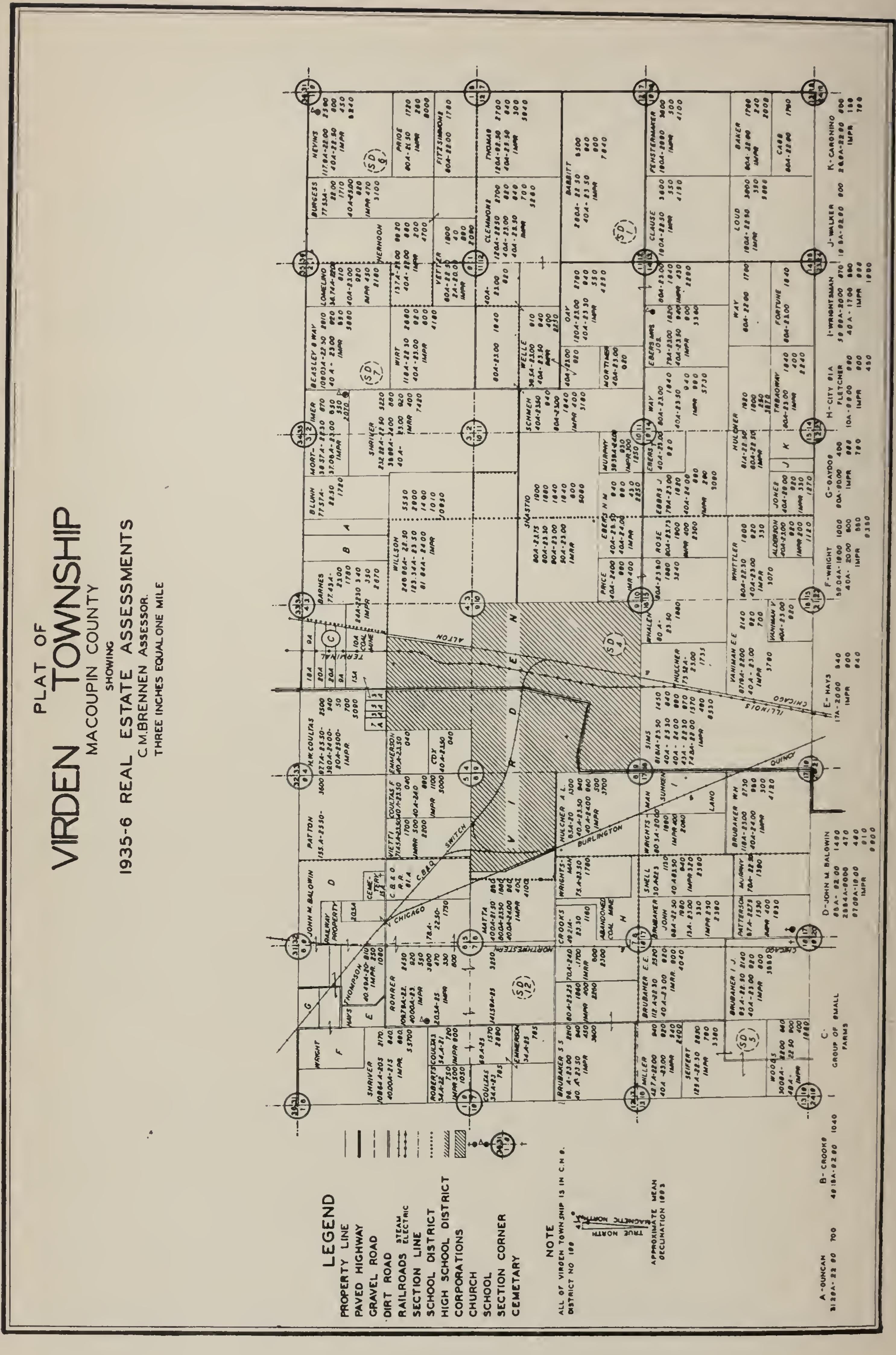

PLAT OF
VIRDEN TOWNSHIP
MACOUPIN COUNTY
SHOWING
1935-6 REAL ESTATE ASSESSMENTS
C.M.BRENNEN ASSESSOR.
THREE INCHES EQUAL ONE MILE
LEGEND
PROPERTY LINE
PAVED HIGHWAY
GRAVEL ROAD
DIRT ROAD
RAILROADS STEAM ELECTRIC
SECTION LINE
SCHOOL DISTRICT
HIGH SCHOOL DISTRICT
CORPORATIONS
CHURCH
SCHOOL
SECTION CORNER
CEMETARY
NOTE
ALL OF VIRDEN TOWNSHIP IS IN C.H.S. DISTRICT NO 100
TRUE NORTH
MAGNETIC NORTH
APPROXIMATE MEAN DECLINATION 1893
VIRDEN
CHICAGO
BURLINGTON
C.B.&Q.
SWITCH
NORTHWESTERN
ALTON
TERMINAL
CHICAGO ILLINOIS
QUINCY
ABANDONED COAL MINE
COAL MINE
RAILWAY PROPERTY
CEMETERY
SD 12
SD 5
SD 4
SD 7
SD 8
SD 1
A-DUNCAN
B-CROOKS
C-GROUP OF SMALL FARMS
D-JOHN M. BALDWIN
E-HAYS
F-WRIGHT
G-GAYDOS
H-CITY OIA FLETCHER
I-WRIGHTSMAN
J-WALKER
K-CARONINO

CHART III

railroads and street-car lines, waterways, and any other physical features likely to affect real estate values. Front-foot values, as determined by the assessor, may be shown also. It is important, of course, that assessors' maps be up-to-date for the purposes of any assessment in which they are to be used.

**Need for Levy, Extension, and Collection Information** — Much tax litigation and many of the inquiries addressed to the Tax Commission by local officials relate to questions of tax levies, extension, and collection, rather than assessments. Proper administration and sound procedures are as important in these phases of taxation as they are in the valuation of property. The assessment roll is merely the basis for apportioning governmental charges. If the charges are arbitrarily determined, improperly extended, and incompletely collected, the best of assessments can avail little to assure an equitable distribution of the costs of local government. All aspects of the general property tax are of statewide interest and significance, since defective administration in any one region is reflected immediately in the degradation of the tax elsewhere. Indeed, in the absence of a State rate on property, collection processes are probably of widest importance, for inadequate collections in any area compel curtailment of local services or increased borrowing, in either case with the attendant dangers of debt default. The laws relating to collections are, if anything, more complex than those governing assessments, and the administrative organization is likewise complex. Yet the Tax Commission as a supervisory body is not by law authorized to deal directly and in detail with matters of tax collection.

In 1935, even more than before, this limitation prevented the Commission from responding to many requests for assistance and advice. Having learned of the services which the Commission was able to render in the field of assessments, local officials naturally sought similar aid in making levies, extensions, and collections. In most instances the problems placed before the Commission were not simply requests for legal advice, such as might be referred to the State's attorneys or the attorney-general. Usually the problems were of an administrative nature, presupposing the services of a central agency familiar with practices throughout this State and in other states, as well as with the technical requirements of the law. Where the Commission could supply the necessary information without special research and expenditure, it did so, in the belief that such service is entirely in harmony with the spirit of the revenue law, even if not specifically within the letter. The volume of such assistance was large. But where the inquiries would have required special service substantial in amount, the Commission felt constrained to withhold its aid.

This experience leads the Commission to renew its earlier recommendations,[1] to the effect that State advisory service and supervision should be extended to include matters of levy, extension and collection, as well as the assessment of property. Were this proposal adopted, one of the first tasks of the Commission would be to satisfy local officials' requests for manuals covering the law and procedure in each of these fields. Experience with the Assessors' Manual proves that these instruction books, supplemented by the continuous services of the district tax supervisors and central research staff, would go far to promote proper interpretation of the laws and uniformity in their application.

---

[1] *16th Annual Report*, pp. 22-3.

**Exemption Proceedings**—Among the quasi-judicial duties of the Tax Commission is its obligation to pass upon property tax exemptions allowed by county boards of review. Each application for exemption is investigated by the field staff of the Commission and the property-owners are granted a hearing if they wish one. In any case in which the Commission approves a decision of a board of review granting exemption, it issues an order directing cancellation of the assessment. Without such approval, property may not be granted exemption by boards of review. Exemption applications rejected by either the board of review or the Tax Commission may, of course, be appealed to the courts.

During 1935 the Commission acted on six exemption cases.[1]

## Original Assessments

Assessments made by the Tax Commission itself for the assessment year 1935 totalled $510,078,551, comprising $433,899,167 for railroads and $76,179,384 for the capital stock of certain types of domestic corporations. The total represented 9.7 per cent of the entire Illinois assessment roll for this year.

**Railroad Assessments**—The final assessment of $433,899,167 on the State-assessed operating property of railroads for 1935 represented a reduction of 9.4 per cent from the preceding year. The number of requests for hearings on railroad assessments continued to decline. There were only 25 objections to the tentative railroad assessments of 1935, including some merely formal objections entered to safeguard the companies in case the Tax Commission granted a horizontal reduction to all roads. In 1934 there were 35 railroad hearings, and in 1933, 57. Following the 1935 hearings, reductions were made in the tentative assessments of 15 of the objecting railroads.

**Capital Stock Assessments**—Of the capital stock assessments of $76,179,384 made by the Tax Commission for 1935, $47,228,891 were certified for taxation in Cook County and $28,950,493 downstate. The statewide aggregate declined by 13.8 per cent from 1934, but this represented an increase of 12.0 per cent in Downstate assessments and a decrease of 24.5 per cent in Cook County.

The number of corporations for which assessments were certified were 5,076 in 1935, an increase of 16.7 per cent over the preceding year.

## Research and Investigation

Beginning late in 1935, all the ordinary research activities of the Commission were overshadowed by inauguration of a comprehensive survey of Illinois local government and finance, conducted with personnel supplied by the Works Progress Administration. Funds made available have enabled the Commission to make investigations long recognized as necessary. Among the projects initiated were the assembling of data to aid in determining the value of real estate in various localities, preparation of county maps showing boundaries of taxing districts, ascertainment of tax rates, determination of local bonded indebtedness, assembling data on receipts and expenditures of local governments, and examining the status of special assessment financing.

---

[1] The cases decided in 1935 are listed in the *16th Annual Report, 1934*, p. 7 (footnote).

Material of this character is especially valuable to the Commission in its work of supervising, equalizing, and improving assessments and of formulating recommendations to the Governor and the General Assembly. Data of this character are further desirable in determining the proper allocation of governmental functions; for reorganization of operating units and for the development of State-administered locally shared revenues and grants-in-aid; for considering limitations on tax rates and borrowing power; and for improving the system of accounting and reporting. The technical staff of the Commission gave much time to planning this investigation, selecting and training workers, arranging for the use of space and public records in county seats and other places throughout the State, and supervising every operation.

Nevertheless, the regular research program of the Tax Commission was continued. This included studies of the operation of selected phases of the general property tax, such as tax-rate limits, the capital stock tax, the assessment of car-line companies, pipe-line companies, public utilities, etc.; special problems in the field of State and local revenue, such as motor carrier taxation generally, municipal financial administration, the financing of unemployment relief, the fiscal difficulties of schools especially in newly developed urban areas, etc.; and routine preparation of material for the Assessors' Manual Supplement. Some of these studies were used as the basis for official memoranda and others for special reports or chapters in the annual reports.

# CHAPTER II

## ACTIVITIES OF THE TAX COMMISSION IN 1936

The major item on the Tax Commission's program for 1936 was research in the organization and financing of local government in Illinois. By taking advantage of the program of the Works Progress Administration, the Commission was able to organize and finance the assembling and analysis of all pertinent data bearing on these problems.

The magnitude of the W.P.A. project which came into full operation throughout the State in 1936, may be indicated by a description of the organization and procedures established in carrying on the investigation.[1] A staff of from three to twenty-five persons, certified from the local relief rolls, was formed in every Downstate county. The work of these local staffs was coordinated by district supervisors, each in charge of a group of counties and each, in turn, under the direction of the regular Tax Commission field supervisory staff. Technical instructions and assistance were supplied through some three hundred pages of mimeographed and printed manuals and through frequent personal visits to every county by members of the regular Tax Commission research staff. Data were obtained from the records of various county officials in each county, but particularly from the files of the clerks, treasurers, and recorders. For some phases of the inquiry, such as the study of local government receipts and expenditures, special assessments, and taxing district maps, it was necessary to consult the records kept by officials of the other 15,000 local governments. Except in checking certain real estate transfer data, no attempt was made to gather information from private citizens.

The system of supervision made it possible for the Tax Commission research staff to test procedures in one or a few counties before applying them throughout the State. This eliminated fruitless activities frequently encountered in large-scale research projects; it assured uniformity in the interpretation of local records, in the scope of the materials gathered, and in the form of presentation; and it made possible a division of the work into stages or steps, so that each local group could proceed systematically from the beginning to the end of the survey, without being required to synchronize its operations with those in other counties.

The field staff in each county was maintained only long enough to insure that all available data were obtained on every phase of the project. For some parts of the project, local records were summarized or copied; for most phases, however, the data were classified in transcription. Editing and analysis have been assigned mostly to a staff in Chicago, with some topics allotted to project units at Springfield and Urbana. Data gathered by the field staff were forwarded at frequent intervals to the central office for review and analysis. The Springfield unit checked and edited information on taxing district boundaries and prepared many of the maps. The Urbana section edited and tabulated rural real estate transfers, prepared soil rating maps, tabulated and analyzed rural tax delinquencies, and worked on other subjects of particular relevance to agricultural economics. In supervising this work the Tax Commission has enjoyed the cooperation of several members of the faculty of the University of Illinois.

---

[1] The field work on the project began in December, 1935, and was not completed in every county until the summer of 1939. The central office work is still in progress (June, 1939).

The Cook County unit of the project, under the direct supervision of the Tax Commission research staff, gathered for this county the basic data comparable to those obtained in other counties and also reviewed, edited, and undertook analysis of all Downstate data not consigned to the Springfield or Urbana units. From 100 to 200 persons were employed on the Cook County project staff. As the survey progressed, the work of the central units changed gradually from the review of the field work for accuracy and completeness to the tabulation and analysis of the information received.

To assist in interpreting the data, the general project has been supplemented by a legal survey, also conducted with the help of the Work Progress Administration.[1] This study, employing lawyers, typists, and clerks in Cook County, was devoted to digesting and classifying all statutory provisions and leading court decisions relating to Illinois local governments. The results take the form of three primary and several supplementary files in which the legal provisions are summarized and arranged from several distinct points of view—in one file, according to the types of governmental units (e. g., county, city, township, etc.); in a second, according to the class of local governmental officer (e. g., mayor, treasurer, judge, etc.); and third, according to the governmental services rendered (e. g., public health, police protection, etc.).

The statewide project has many phases, all interrelated. These are as follows:

(1) The assembling of data on real estate transfers and computation of assessment ratios. This includes for all bona-fide land transfers throughout the State the recording of the sale price and assessed value of the property and its classification according to whether it is improved or unimproved, urban or rural, commercial or industrial, or in other uses.[2] The information thus obtained has been employed in compiling of assessment ratios for use in the equalization of real estate assessments, development of scientific assessment procedures, and historical and comparative studies. The compilation of real estate transfer data in Cook County was set up as a special project, but correlated with the statewide survey. These data were compiled for the years from 1932 to date, and it is the intention of the Commission to keep the statistics up to date by requiring its district supervisors to report all land transfers currently.

---

[1] Though planned earlier, the legal project did not begin to operate until 1937.

[2] The primary form used for recording these facts is reproduced in the *16th Annual Report* of the Commission, p. 12.

(2) Analysis of revenues and expenditures of local governments. The records of receipts and expenditures of all local units of government, excepting school districts, have been either copied or abstracted for the entire period from 1925 through 1936, as far as available. A detailed classification system has been set up, and the data are being tabulated accordingly. This will provide for the first time in the history of Illinois a comprehensive account of all local receipts and expenditures over a period of several years. School districts have been omitted from this phase of the project because their financial operations have been reported annually for many years to the superintendent of public instruction. There has been no similar official collection of data for other local units. In the tabulation of these statistics, receipts are being classified by character and source, and expenditures by character, kind of service, and object. In many instances, of course, the local records do not lend themselves to analysis, and in some cases the accounts are non-existent, but information obtained in other sections of the survey will make it possible to fill many of the gaps. The receipts and expenditure study promises to yield much basic information that will be helpful to the Commission in administering the Illinois Municipal Budget Law.

(3) Compilation of bonded indebtedness of local governments from 1927 to date. In this section of the study, effort has been made to list all local government bonds outstanding at the beginning of 1927, all issues since that time, redemptions and interest payments, defaults, and the schedules of principal repayments and of levies for bond purposes. In addition, bonds have been classified by type, purpose of issue, and interest rate. It is expected that these statistics will assist greatly in appraisals of limitations on tax rates and borrowings, in the formulation of measures for improving and maintaining the credit of local governments, and in general budgetary control and long-range planning.

(4) A study of tax delinquency. This has included all phases of the collection process, with statistics by townships on tax payments in relation to the penalty dates, amounts of taxes abated for errors or other reasons, the extent and substance of objections, the use of special collection methods including the attachment of personal property taxes to real estate, the amounts realized from tax sales, and the volume of forfeitures and their disposition. This section of the study covers taxes levied in the years 1925 through 1935 and includes current taxes charged on all types of real estate and personalty. Special attention has been given to collections of taxes on capital stock assessments made by the Tax Commission.[1] In addition, tax payments by the principal public utility companies have been tabulated separately. In connection with the study of objections to taxes, particular attention has been given to objections filed by railroads, because these are usually more systematic and explicit than those made by other taxpayers. In this connection, Illinois Supreme Court cases of the last decade have been examined and objections to levies and rates have been classified and indexed.

---

[1] These data will make it possible to amplify the discussion of capital stock tax collections included in the *16th Annual Report* at pp. 116-33.

(5) Preparation of maps showing boundaries of taxing districts. The need of taxing district maps was described in the *16th Annual Report,* and the Tax Commission map for one county was reproduced.[1] The work of preparing these maps has been carried forward to cover all counties. Each map shows the boundaries of every taxing district in the county, the location of railroads and improved roads, and the location of school buildings in many cases. These maps have been in great demand for many purposes, although they were prepared primarily to assist county clerks in determining the location of properties with reference to the boundaries of local taxing districts.

(6) A compilation of assessments, tax levies, rates, and extensions for each taxing district in the State from 1927 to 1936. For all districts other than schools, attempt has been made to obtain a complete statement of the itemized levies in each year. In compiling these data, it has been necessary to identify every taxing district that crosses county boundaries. These "overlapping districts" have been tabulated in each county in which any part of any such district is situated, and the amount of the assessments in each county and in the entire district has been determined.

(7) A study of special assessments and drainage districts, covering any districts that have been in existence since 1925 but carrying the investigation back to the beginning of each such district. For each special assessment project or drainage district, data are being obtained relative to the nature of the improvement, its cost, the issuance and redemption of bonds, and collections on the assessments, with special inquiry as to delinquencies. The data gathered in the special assessment study, besides answering many questions that arise in this field, will supplement information obtained in the phases of the project dealing with receipts and expenditures and bonded debt of local governments.

(8) A digest and classification of all statutory provisions and important court decisions relating to local government in Illinois. This has been described briefly above. Besides facilitating the interpretation of other data collected in the project the legal survey will be valuable in itself as a source of information about Illinois government. It has already proved useful in the regular research of the Tax Commission and has been made available to outside research groups for reference purposes in special cases.

Through this survey the Tax Commission has assembled the largest mass of detailed information on local government finance ever accumulated in Illinois. Many official agencies in need of such information for their administrative work or in the solution of problems and policies have called upon the Commission for the assistance made possible by this survey. Special studies have been made, for example, for the Illinois Emergency Relief Commission, the Illinois Legislative Council, for legislative committees, and for others.[2]

---

[1] *16th Annual Report,* pp. 8 and 9.

[2] The first four volumes of the survey dealing with the mapping of taxing districts, assessments, tax rates, and extension and with the receipts and expenditures of townships and road districts will be issued in the summer of 1939.

## Property Tax Supervision

**Assessors' Manual Supplement**—In view of the demand among assessment officers for previous publications of the Assessors' Manual, the Tax Commission, in March 1936, published the *1936 Supplement to the Illinois Assessors' Manual.* This supplement presented, in compact form, changes in the tax laws since the publication of the *1935 Manual*—changes which resulted both from amendments to existing statutes and new legislation as well as the interpretations of the courts. It made available a more comprehensive treatment of some of the problems confronting local assessors in the valuation of personal property. Like the *Manual* itself, this Supplement was intended for actual use. It was published by the Tax Commission in the hope that it would make the work of the assessors somewhat easier and would save them time and trouble in trying to find answers to the many perplexing problems which confront them. Points covered in the *1935 Manual* were repeated if they were of special importance for the making of the 1936 assessment.

**Meetings with Local Assessment Officials**—The practice of holding annual meetings with all local officers whose duties appertain to the making of assessments was continued by the Tax Commission during 1936. More and more was it evidenced that local officers shared the enthusiasm of the Tax Commission in these meetings which were again declared to be held for "the purpose of improving assessment administration throughout the State." The aim of the Tax Commission is to work in close cooperation with local officials, not only those directly responsible for the actual work of assessing real and personal property, but also with those concerned with supervising assessments and those whose responsibility it is to appoint the boards of review and handle tax litigation, and with the boards of review themselves. This broad scope includes every local government officer whose duties touch upon the problems of assessment of real and personal property in Illinois.

The Tax Commission conducted its fourth annual meeting of local assessment officials in Springfield on March 13, 1936. In previous years the discussion of forms, procedures, and records proved an effective method of promoting and improving local tax administration. Inquiries were addressed to supervisors of assessments asking for a statement of specific problems which they would like to have discussed at the meeting. Some eleven topics were designated by various officials as meriting attention and presenting difficulties generally experienced by assessment officers. From these, an agenda was prepared. The program for that meeting was as follows:

### PROGRAM

### MORNING SESSION—10:00 a. m.

| | |
|---|---|
| Address of Welcome and Introduction of Commissioner Charles K. Schwartz | Commissioner Simeon E. Leland |
| Response | Commissioner Charles K. Schwartz |
| The WPA Program and Its Importance to Local Government | Mr. Rama H. Sweet |
| Progress in the Installation of the Scientific Assessment System in St. Clair County | Mr. John Costello, Clerk, Board of Assessors |

### LUNCHEON—ST. NICHOLAS HOTEL

The Importance of Sound Taxation Procedures to Local Governments............ ..........Governor Henry Horner

### AFTERNOON SESSION—2:00 p. m.

The Assessment of Filling Station Equipment and the Development of Standards for the Assessment of Machinery..........V. L. Cockelreas
The Problems of the County Treasurer and What the Tax Commission Can Do to Help..........Mr. Byron Fuller, Treasurer, Franklin County
The Advantages of Tax Maps to the Local Assessor.......................Mr. C. M. Brennen, Assessor, Virden Township, Macoupin County
Questions and Answers
The Program of the Tax Commission for 1936....Commissioner Simeon E. Leland

Over one hundred twenty were in attendance at this meeting, including the following local officials: 37 County Treasurers, 8 Deputy Treasurers, 22 members of Boards of Review, 16 County Clerks, 4 Deputy Clerks, 9 Assessors, 3 Deputy Assessors, 11 County Commissioners, 2 Supervisors, 3 State's Attorneys, 1 Deputy State's Attorney, 1 County Judge, and 2 Superintendents of Highways. This gives some idea of the diversity of interests of various officials as well as the importance they attach to tax problems.

**County Meetings**—As in previous years, the Commission's field supervisors attended meetings of assessors and supervisors of assessment in each of the counties of their particular district. The small, informal sessions at the beginning of the assessment period provide a good opportunity for the field men to clear up legal problems confronting the assessors and also to suggest uniform methods and bases for valuation of various items of personal property.

**Boards of Review Meetings**—On July 14, 1936, the third annual meeting of the Boards of Review was held at the St. Nicholas Hotel, in Springfield. The program was devoted to a discussion of problems encountered in valuing property for tax purposes. The principal speaker, Judge Oscar Leser, then chairman of the Maryland Tax Commission, discussed the work of boards of review, in the light of his observations during long experience as a tax official. The formal program for the day was as follows:

### PROGRAM

### MORNING—10:00 a. m.

Address of Welcome..........Governor Henry Horner
Powers and Duties of the Boards of Review..........Commissioner Charles K. Schwartz
Procedures to be Followed by Boards of Review in Changing Assessments and in the Listing of Omitted Property..........Commissioner C. W. Terry
Work of the Board of Appeals in Cook County..........Mr. Fred W. Brummel

### LUNCHEON—12:30 p. m.

Address by Judge Oscar Leser, Chairman, Maryland Tax Commission, Former Member Tax Appeals Court, Baltimore, Maryland

### AFTERNOON—2:00 p. m.

Forms and Records of the Boards of Review....Mr. George W. Mitchell, Statistician
Assessment of Bank Stock..........Mr. Rama Sweet, Property Tax Supervisor
Improving the Work of the Boards of Review..........Commissioner Simeon E. Leland
Discussion
Questions and Answers..........Messrs. George W. Mitchell, I. M. Labovitz and others

**Forms and Schedules**—Because of the importance of the duties of the Board of Review in reviewing the assessments of local assessment officers and the assessment of omitted property and because of the fact that the Board of Review is the final administrative authority within the county with respect to valuations for tax purposes, it is necessary that accurate and complete records of its findings and decisions be kept. The statutes are explicit as to the character and kind of records the boards shall keep. Despite this fact, in many counties, these provisions were neglected and in some instances such omissions resulted in the successful objection to taxes extended on the board of review valuations. In all tax proceedings which become subject to court action, a complete and accurate record is essential. The rights of the taxpayer on most matters of tax procedure are strictly construed by the courts and the failure of local officials to keep proper records and give proper notices and due consideration to those rights usually results in a finding for the taxpayer.

With the importance of an adequate record system in mind, the research staff of the Tax Commission prepared, with the assistance of a committee composed of members of various boards of review in the State, forms and records in strict conformity with the statutes.[1] These forms, and accompanying instructions for use, were not in final draft and ready for distribution until early summer, consequently most of the boards of review had purchased supplies for the year. The forms were used, however, in some instances. Many counties signified their intention of using them in the following year.

In view of a decision of the Federal District Court in *Union Tank Car Company* v. *McKnight* (U. S. Circuit Court Appeals, 7th District, March 13, 1936) sustaining the local assessment of the average number of cars of private car line companies present in the county throughout the year, it was deemed advisable to assist local officials in the assessment of such property by prescribing forms adapted to the reporting of private cars. Prior to 1936, privately owned railroad cars were reported on Tax Commission Form 200 C as "Machinery and Equipment" or as "All Other Property." These designations were too general in character to provide the information needed for the proper assessment of such cars.

Before prescribing the form for scheduling the cars of private car line companies, the Tax Commission held a series of meetings with private car line companies with a view to developing a form adapted to the informational requirements of assessing officers as well as the records of the taxpayer. As a result of these conferences, Tax Commission Form 200 G, *Personal Property Tax Return for Corporations Other than Railroads Owning Railway Cars,* was devised.

This form closely resembled Tax Commission Form 200 C but included necessary amplification of the machinery and equipment classifications of that form. It provided for reporting to the local assessor the average number of cars present in the county throughout the preceding calendar year and classified such cars as between cars regularly used in operations and junk cars. This latter provision is necessary in order that a different class of values can be used to properly reflect the fair cash value of the cars in each class. Further, a breakdown by type of cars used in operations was included, again in order that differential values might readily be applied against cars of each type. Although private cars were assessed in only four or five counties of the state, this schedule proved of material assistance to assessment officers in these counties.

---

[1] Members of the committee were: W. L. Aster, Rock Island County; John W. Costello, St. Clair County; John A. Johnson, Knox County; and T. H. Young, Winnebago County.

**Income Tax Returns**—With the enactment of the Costigan Amendment to the *Revenue Act of 1934,* (of the United States) sec. 55(b), the income tax returns filed with the Collector of Internal Revenue were made available "to inspection by any official, body, or commission, lawfully charged with the administration of any State tax law, if the inspection is for the purpose of such administration or for the purpose of obtaining information to be furnished to local taxing authorities." Under the rules concerning the use of such returns, the Governor is required to make a request to the Commissioner of Internal Revenue, Washington, D. C. The continued efforts of the Tax Commission resulted in these returns being made available in Illinois. Strict requirements are imposed by the Federal government in the use of such records and these were adhered to locally thus resulting in safeguarding the confidential data and insuring proper use of the records.

Early in 1936 negotiations were begun but did not reach a conclusion for that year. In 1937, however, arrangements were made for the use of the 1935 Income Tax Returns to prepare the 1937 personal property assessment. In Cook County, the final personal property assessment increased $150,000,000 over the previous year despite the fact that the assessor placed no assessment against an estimated 600,000 persons whose personal property holdings were of $400 or less. In several other counties these returns were made available, through the Tax Commission, for the use of local officials.

**Petitions for Reassessment**—In connection with the 1935 quadrennial assessment, the Tax Commission was presented with two petitions for reassessment. These were filed by the Farm Bureaus of Madison and Peoria counties. Under the Tax Commission law,[1] the Commission has the power to order reassessment of any class of property or property in any assessment district, provided such property is unequally or improperly assessed. The reassessment is to be made by the local assessment officers. The Commission may further empower the Board of Review to reconvene in an extraordinary session for the purpose of correcting or further equalizing the assessment. It is not essential that reassessment be carried out by the local assessors if it lies within the power of the Board of Review to correct the inequalities. The last previous reassessment was ordered by the Commission in 1928; all petitions from that time until 1935 had been denied by the Tax Commission.[2]

---

[1] *Laws 1919*, p. 718, sec. 12 and 17.

[2] *10th Annual Report Illinois Tax Commission*, ch. VII.

The policy of the Commission with respect to reassessment in recent years has been to work with the protestants and the assessment officials in an effort to reach some agreement through the voluntary action of the local assessment officers and without recourse to the intervention of the Commission. This policy was followed in connection with the Madison and Peoria county petitions. No really satisfactory results can be obtained in reassessment excepting through the wholehearted cooperation of the reassessing personnel and the agency ordering the reassessment. When the order is forced on local officers and must be executed against their convictions and judgment, it is almost certain that the results will be as inequitable as the original assessment.

**Peoria County Reassessment Proceedings**—The petition for the reassessment of real property in Peoria county was considered at a hearing before the Commission in Springfield November 7, 1935. The Farm Bureau was represented by Mr. Mathias, attorney for the Bureau; Mr. Charles Haller, secretary to the Bureau and chairman of the Tax Committee; and Mr. John C. Watson, of the Illinois Agricultural Association.[1] The Board of Review was represented by Mr. H. W. Jones, chairman; Messrs. Howard Gorman and John E. Oswald, members; A. L. Goodman, clerk; and Mr. Charles McElwee, Jr., assistant state's attorney.

On or about the first of April, 1935, a tax meeting was held by the Peoria County Farm Bureau at which Mr. Watson of the Illinois Agricultural Association suggested that the Bureau make a study of loans by the Federal Land Bank and the Home Owners' Loan Corporation to ascertain the relationship of assessed value to sale value with a view to determining whether farm property in the county was assessed at about the same level as rural property. About this time, Mr. Dan J. Goggin, City Assessor for Peoria, who was engaged in the reassessment for the city, announced his intention of reducing assessed valuations in the city for the year 1935. The Farm Bureau decided to follow Mr. Watson's suggestion and employed an abstractor to investigate the loans made by the Federal Land Bank and the Home Owners' Loan Corporation up to that time and to ascertain the assessed values of these properties. This work was done and a tabulation of the results presented to the Farm Bureau, to the supervisor of assessments in Peoria county, and to the field supervisor of the Tax Commission. The statement so prepared compared the loan values with the assessed values for the year 1934. The 1935 assessments were not available at that time. Subsequently, in the latter part of July, after the assessors' books had been returned, the assessed values for 1935 were obtained and the ratios of assessed values to loan values computed on the basis of the 1935 assessment. Subsequently the Farm Bureau had a hearing before the Peoria County Board of Review and submitted this evidence. The Board of Review agreed to investigate the matter further. For this purpose a committee of three was to be appointed: one to represent rural property; one, urban property; and one, a member of the Board of Review. This committee was to continue the preliminary investigation made by the Farm Bureau and to make recommendations to the Board.

---

[1] According to testimony submitted at this hearing, there are Farm Bureaus in ninety-six counties of the state and they are united in an association known as the Illinois Agricultural Association. The Farm Bureau members in each township have elected a director for their particular township. These directors, together with four elective officers and three appointed executive committeemen, constitute the representative body of the Farm Bureau in each county. Mr. Haller stated that the Peoria County Farm Bureau had eleven hundred members, whose holdings of farm lands represented between sixty and seventy per cent of the farm land in the county.

On October 21, 1935 another hearing was held by the Board of Review and the Board then indicated that they did not intend to appoint such a committee but that they would be willing to consider any further evidence that the Farm Bureau had, further that they were especially anxious to have sales showing the relationship of assessed value to sale value instead of to loan value, and finally suggested that the Farm Bureau prepare a statement indicating what changes it considered to be appropriate for equalizing the assessment of urban and rural property in the county. At the time of this hearing, the Farm Bureau submitted tabulations covering all the loans and sales that had been assembled up to that time. With respect to the suggested changes in assessed values, the Farm Bureau subsequently prepared an exhibit indicating the total reduction of farm assessments by townships. This exhibit was prepared by taking the assessed values and acreage of three types of land: (1) brown silt loam, (2) upland timber, and (3) terrace and bottom land. These acreages and assessed values were used to determine the average valuations in each class of land on a uniform basis throughout all the townships. The level of assessments was determined by comparing the urban sales ratio and the rural sales ratio and giving to rural property a reduction which would be such as to bring it in line with the urban ratio. No effort was made to employ sales data to determine the amount of reduction which would be made in any individual township. This exhibit was submitted to the Board on October 28, 1935. The Board, after considering this information, denied the Farm Bureau's request for further equalization and the Farm Bureau then petitioned the Tax Commission to order the Board to reconvene and equalize assessments.

At the conclusion of the hearing, before the Tax Commission on November 7, the Commission suggested that the Farm Bureau and the Board of Review jointly make a study of the sales ratio in Peoria county for the year 1934 and for the first ten months of 1935; and that the Board then pursue an equalization policy consonant with the results shown by the joint survey.

Peoria is the third most populous county in the state. Half of its twenty townships have no towns or villages in them, and in all, excepting the City of Peoria township, Limestone, and Richwoods townships there are no urban communities having more than 2,000 population. The county itself has a population of close to 150,000 of which the City of Peoria makes up about 110,000. The metropolitan area is concentrated in and around the site of the City of Peoria and the balance of the county is typically rural. From 1927 until 1935 the urban real estate was assessed in the neighborhood of $71,000,000. In 1935 there was a reduction to approximately $61,000,000. Rural property on the other hand was assessed during the 1927-30 quadrennium at about $24,500,000. There were reductions in 1931 bringing the assessments of this property to the level of about $21,750,000. For 1935 the township assessors adjusted the valuation on farm lands reducing the total to $19,000,000. The 1931 reductions in farm assessments ranged from fourteen to seventeen per cent in nine townships; from seven to ten per cent in five townships; and less than five per cent in six townships. In 1935 the percentage reductions were somewhat larger. In one township there was a reduction of twenty-five per cent; in two others, twenty per cent; and there were only three townships in which the reduction was five per cent or less. During the period 1927-1936 the personalty assessments declined from about $29,000,000 to $23,000,000 in 1933; the trend changed in 1934 and by 1935 these assessments were $24,500,000. Railroad assessments declined steadily throughout the period, falling from $12,700,000 in 1927 to $7,100,000 in 1935.

The evidence offered in this case to substantiate the position of either the Board of Review or the Farm Bureau was not conclusive. The Board relied largely upon the fact that very few objections had been filed to the assessor's valuations of rural property for the year 1935. This it felt was conclusive evidence that such valuations were not too high.

As is usual in such cases, the Board was especially concerned with the effect of a large reduction in assessed valuations on the finances of the local governments. This apprehension, however, was not very well founded. There were few counties in the state at the time in which the local governments were in as good financial condition as those in Peoria. In 1934 there were only ten common school districts of a total of 147 and three high school districts out of 9, with tax rates in excess of one per cent, and there were only fifteen common school districts and two high school units with bonded indebtedness outstanding. The county itself had no bonded indebtedness and only four of the 21 townships had bond issues outstanding. The assessment officials in the county, as indicated above, pursued a policy of maintaining assessments at a relatively high level, and that fact, taken together with a small amount of borrowing, placed local governments in a relatively good condition. The district that stood to suffer the most severely was the non-high district. In 1933 this unit had an assessed value of $21,200,000, a rate of .37 of 1 per cent, and a levy of $77,000; in 1934 the valuation slumped to $15,770,000, the rate was .50 of 1 per cent, and the levy was $75,500; in 1935 the assessed valuation dropped off again to $14,500,000, using the figures that the Board of Review contended for, and the levy was raised slightly to $78,870. In view of the non-high rate limit, any further reduction in the valuation of this territory would certainly seriously embarrass its finances.

Data that had more pertinence on the point at issue were sales gathered by the Farm Bureau and the Tax Commission.[1] The material from both of these sources indicated that urban property was assessed about 30 per cent lower than rural property. The Farm Bureau's sample used sales during the period April 1, 1934 to April 1, 1935, and the 1935 assessed valuations as fixed by the assessors. There were thirty usable rural sales showing a ratio of 49 per cent; there were 170 usable sales for the City of Peoria showing a ratio of 35 per cent. For the village of Peoria Heights, 9 sales gave a ratio of 29 per cent, and in the other towns and villages of the county, 30 sales showed a ratio of 58 per cent. The Tax Commission had three small samples of sales in the County of Peoria: one taken during 1934, one early in 1935, and one in the summer and late fall of 1935. All of these samples compared sale values with the 1934 final assessed valuations. The number of transfers and the indicated ratio were as follows: Sample I, 19 urban sales, ratio 39 per cent; 8 rural sales, ratio 61 per cent; sample II, 37 urban sales, ratio 50 per cent; sample III, 35 urban sales, ratio 40 per cent; 12 rural sales, ratio 57 per cent. The average of the Tax Commission's urban samples gives 43 per cent; of the rural samples, 59 per cent. Since these were based on assessed values for 1934, they must be adjusted for changes made in 1935; this can be done by taking 85 per cent and 87 per cent, respectively, of the above ratios. This gives 36.5 per cent for the urban ratio, and 51 per cent for the rural, which is comparable with the results obtained by the Farm Bureau.[1]

---

[1] Little weight was attached to the Farm Bureau's exhibit of assessment ratios based on loan values. These reflected not only appraisal values made largely in terms of potential income from the property in the event the loaning agency was required to take it over, but also were varied to take account of the credit standing of the individual to whom the loan was made.

The exhibit for rural properties, based upon land bank and commissioner's loans, utilized 65 cases. Considerations were estimated by assuming that land bank loans represented 50 per cent of the fair cash value of the property and commissioner's loans an additional 25 per cent. All loans were assumed to be at the limit allowed. The urban loans by the Home Owners Loan Corporation were considered as 80 per cent of the appraised value. The rural loans indicated an assessment ratio of 68 per cent and the urban (Peoria City only) 41 per cent.

In addition to sales data it was possible to obtain the estimates compiled by the United States Bureau of the Census on the value of farm property and to compare the totals by townships with the aggregate of the rural assessment. The Census figures represent valuations placed upon farm property by the owners or operators, and for an area as large as a township probably give a reasonably good approximation to the fair cash value of the property; but they do not include, of course, valuation of industrial, commercial, resort, or residential property in rural areas, so that in the sections bordering on cities or having large industrial plants or coal mines, the values taken from the assessment records which include all kinds of rural property will tend to be considerably larger than totals that are strictly comparable with the Census aggregates. However, for the predominantly rural townships this relationship is useful, particularly in that it suggests the relative position of the various townships.

Subsequent to the hearing held on November 7, the Commission conferred several times with the representatives of the Farm Bureau and the Board of Review. These conferences continued into January, 1936, when the Commission issued an order reconvening the Board of Review in extraordinary session to equalize the assessment of urban and rural property. The order specified the changes to be made as follows:

---

[1] No sales are available to show the relationship during the years 1930 to 1934. However, in 1927, 1928, and 1929, a reliable sample of data was assembled for presentation in a case before the United States District Court, involving the determination of the average assessment ratio for the state. These data indicated a ratio of approximately 34 per cent for urban property and 37 per cent for rural. Consequently, it may be assumed that any disparity which existed between urban and rural assessments arose out of changes in assessments and in land values which occurred during the early thirties.

> Having examined the evidence submitted to it, the Tax Commission has arrived at the conclusion that an equitable distribution of the burden of taxation requires percentage reductions, as enumerated below, in the 1935 assessed valuations certified by your Board of Review for lands in certain townships and portions of townships in Peoria County. It is the conclusion of this Commission that the following percentage reductions should be made in the assessed valuations of all real estate classified as lands, whether improved or unimproved, but not in the assessed valuations of improvements thereon:
>
> In the township of Jubilee, a reduction of 5 per cent;
>
> In the townships of Kickapoo and Logan, a reduction of 10 per cent;
>
> In the townships of Akron, Brimfield, Hallock, Medina, Millbrook, Radnor, Rosefield, Timber, and Trivoli, and in sections 4, 5, 6, and 7 of the township of Richwoods, a reduction of 15 per cent;
>
> In the townships of Chillicothe and Princeville, a reduction of 20 per cent;
>
> In the township of Hollis, a reduction of 25 per cent;
>
> And in the township of Limestone excepting sections 1, 2, 11, 12, 13, 14, 25, 26, 35, and 36 (these excepted sections being the sections in the two eastern tiers), a reduction of 25 per cent.
>
> In view of the aforesaid conclusion of the Tax Commission, based upon the evidence submitted in the hearings, and in pursuance of the authority vested in the Commission by Section 12 of the Tax Commission Act, quoted above, your Board of Review is hereby ordered to convene forthwith in extraordinary session for the purpose of further revising, correcting, and equalizing the assessment of property within the townships enumerated above.

This order was carried out and the Commission was notified by the Board that this revision of the assessment for 1935 was completed. The actual amount of reduction effected by the Commission's order represented a compromise between the position of the Board and the Bureau; it aggregated approximately $1,900,000.

The exclusion of improvements from the assessment order, was due to two facts: first, for the most part such valuations had been haphazardly and poorly made, it being difficult to appraise the effect of a reduction order applied to them. Furthermore, it seemed the consensus of the parties to the dispute that such valuations were generally low enough without further reduction. On the other hand, the land assessment had been made according to fairly uniform values for different classes of land. Any percentage change in these values might be expected to operate more or less uniformly throughout the townships or county. In the second place, excluding improvements minimized charges in industrial properties located in rural areas and concerning which there was no complaint. The varying rates of reduction among the townships were determined in light of the Bureau's recommendations,[1] the United States Census figures, and the judgment of the Board of Review.

**Madison County Reassessment Proceedings**—On September 4, 1935, the Madison County Farm Bureau petitioned the Tax Commission to issue orders or to take such other action as might be appropriate and necessary to establish reasonable uniformity in the quadrennial assessment of real estate in Madison County. At the time of filing the petition the Board of Review of Madison County had under consideration proposals placed before it by the Farm Bureau and directed at remedying inequalities in the assessment of farm lands in the county.

---

[1] The Bureau suggested decreases for lands of 35 per cent for Chillicothe, Hollis, Limestone, Medina, Princeville, and Radnor; 30 per cent for Akron, Brimfield, Elmwood, Hallock, Millbrook, Rosefield, and Trivoli; 25 per cent in Jubilee, Kickapoo, and Timber; 20 per cent in Logan. No change was recommended for Peoria and Richmond. It also suggested decreases in the assessment of lots averaging 30 per cent in Chillicothe, 40 per cent in all other cities except Peoria, where no change was to be made, and Peoria Heights, in which an increase of 20 per cent was recommended. The Bureau further suggested substantial increases in suburban property adjoining Peoria.

The Bureau felt, however, that the Board would deny them the relief petitioned and desired to place the facts before the Commission prior to the adjournment of the Board. The request for a hearing on the petition was granted; the hearing was held on October 3, 1935.[1] It appeared from evidence submitted that the annual meeting of the township assessors and the supervisor of assessments held in accordance with the law on April 1, 1935, had been attended by representatives of the Farm Bureau. At this meeting the assessors agreed to adopt an equalization factor of 40 per cent. The Farm Bureau then recommended average changes to be made in the assessment of farm property in each of the townships of the county.

Three months later when the results of the township assessor's work became available, eleven of them had made substantial reductions in the valuation of farm lands in their townships. These reductions, however, were not, in the belief of the Bureau, large enough or sufficiently wide spread to eliminate the inequalities complained of. During the summer the Board of Review and the Farm Bureau conferred relative to the policy of the Board in equalizing the assessment of farm property and considered data bearing on the relative assessments of urban and rural property. The hearing before the Tax Commission developed the position of the Farm Bureau and the data upon which their contention rested.[2] In general the same type of information as had been gathered in the Peoria County case was presented, and the same plan of use as had been followed there was adopted.

The Madison County Board of Review did not regard the evidence as sufficient to establish the Bureau's contention and took steps to restore a portion of the reduction made by the assessors. In conformance with the law, the Board called in the fifty property owners from nine townships and set forth their intention to increase the assessments therein. The Board contended that the evidence offered by these taxpayers tended to support its contention that the valuations should be raised. The Board further attempted to verify the completeness and adequacy of sales data submitted by the Farm Bureau and its pertinence as applied to the problem of equalizing farm assessments throughout the county and introduced evidence to show many sales included in the Bureau's sample were not bona fide.

---

[1] The Farm Bureau was represented by Mr. Paul Mathias, attorney for the Bureau; Mr. John C. Watson of the Illinois Agricultural Association; Mr. Stanley Castle, chairman of the Tax Committee of the Madison County Farm Bureau; and Miss Florence T. Johnson, witness. The Board of Review was represented by Mr. Gus Haller, chairman; Mr. John Maserang, member; Mr. Lewis Spengle, member; Mr. L. W. Simpson, clerk; and Mr. Guy Tetherington, witness.

[2] The sales data submitted by the Bureau were independently gathered and tabulated by Miss Johnson and Mr. Watson; there was no significant difference in the results. Sales were taken for the period January 1, 1934 to April 1, 1935 and the 1935 assessor's valuations were used. The rural property ratio based on between 33 and 42 sales was between 60% and 65%; the urban based on 228 sales was 34%. There were sufficient sales in some of the larger municipalities to give a reasonably reliable result for individual cities as follows: Alton, 37 sales, 37%; Collinsville, 17 sales, 25%; Edwardsville, 27 sales, 37%; Granite City, 40 sales, 29%; Wood River, 17 sales, 28%. The disparity between urban and rural assessments appears to have been long-standing. No data are available for the years 1930-33 but large samples for the years 1927, 1928, and 1929 assembled in connection with the determination of the average assessment ratio for the state, indicate the following: 1927, 800 urban sales, 26%, 70 rural sales, 45%; 1928, 502 urban sales, 23%, 67 rural sales, 42%; 1929, 331 urban sales, 25%, 46 rural sales, 39%.

Inasmuch as the action of the Board with respect to the Farm Bureau's petition had not been finally determined, there was no action which the Tax Commission could take and the hearing was thereupon adjourned until such time as the Board should hand down its final decision.

On October 7, the Board communicated its decision to the Tax Commission, which was to allow in full the reductions granted by the assessors in all except nine townships and in those townships to reduce the amount of the cut made by the assessors.[1] Inasmuch as the Farm Bureau's objections were based upon conditions prevailing subsequent to the assessor's action in 1935, this manifestly constituted a denial of the Bureau's petition. In acknowledging the receipt of this information the Commission replied to the Board of Review in part as follows:

> We have gone over the list of proposed changes in the assessment of farm lands submitted by the Board of Review in your letter of October 7. Our analysis of the effect of this action in light of the facts brought out at the hearing in Springfield on October 3 and of other data contained in the files of the Tax Commission indicates that assessments in Madison County today and for many years in the past have discriminated against farm property in favor of urban property. The action proposed by the Board of Review does not fully correct this situation.
>
> In objecting to the tentative 1935 assessment as made by the township assessors, the Madison County Farm Bureau and the Illinois Agricultural Association have submitted sales and loan data to indicate the relative assessment ratios for urban and rural properties. There are too few of these sales to make possible a reliable comparison of urban and rural assessment ratios by townships. In all excepting two or three cases such information therefore does not furnish a trustworthy guide for equalization. However, there are sufficient transfers to indicate the general level of urban and rural assessment. A precise determination of county average ratio is

---

[1] The action of the Board as compared with that of the assessors is summarized in the following table:

PERCENTAGE CHANGES FROM 1934 FINAL ASSESSMENT

| Township | Rural<br>1935<br>Assessors | <br>1935<br>B. of R. | Urban<br>1935<br>Assessors | <br>1935<br>B. of R. |
|---|---|---|---|---|
| Alhambra | — 9.9 | —10.1 | — 7.2 | — 7.2 |
| Alton | + 4.5 | + 4.4 | — 0.1 | — 0.5 |
| Chouteau | — 4.1 | — 4.0 | + 0.3 | + 0.7 |
| Collinsville | —15.5 | —12.6 | — 3.0 | — 2.7 |
| Edwardsville | — 2.3 | — 2.8 | — 2.8 | — 3.1 |
| Fort Russell | —33.2 | —25.8 | +11.2 | +11.2 |
| Foster | —20.1 | —11.6 | — 0.4 | — 0.4 |
| Godfrey | — 6.3 | — 6.3 | — 4.9 | — 4.9 |
| Granite City | .... | .. | + 1.9 | + 0.8 |
| Hamel | —34.7 | —17.5 | —14.1 | — 9.1 |
| Helvetia | —15.8 | —16.0 | + 1.0 | — 0.5 |
| Jarvis | —31.3 | —31.3 | —19.9 | —19.9 |
| Leef | —16.8 | — 8.5 | — 8.5 | — 8.5 |
| Marine | —39.5 | —17.1 | — 7.8 | — 7.8 |
| Moro | —25.2 | —20.3 | + 0.4 | + 0.4 |
| Nameoki | — 4.2 | — 3.5 | — 1.3 | — 1.4 |
| New Douglas | — 0.1 | — 0.3 | — 1.2 | — 2.4 |
| Olive | — 6.4 | — 5.9 | —20.5 | —19.8 |
| Omphghent | — 7.6 | — 7.4 | — 5.2 | — 5.2 |
| Pin Oak | —38.4 | —35.8 | — 6.3 | — 6.3 |
| St. Jacob | —30.1 | —17.1 | — 5.5 | — 5.5 |
| Saline | —21.1 | —13.2 | — 9.1 | — 9.6 |
| Venice | — 1.9 | — 5.8 | — 1.8 | — 2.1 |
| Wood River | — 1.5 | + 0.7 | + 0.5 | + 0.5 |

precluded by failure carefully to field and verify the considerations indicated on the transfers by revenue stamps. Our staff has endeavored to field some of the more dubious appearing transfers with the result that the degree of discrimination against rural property appears to be somewhat exaggerated by the figures submitted by the Farm Bureau at the hearing.

Insofar as the case of the Farm Bureau rests upon the use of loan values, we are extremely doubtful of its validity. Not only is the assumption that all loans are limit loans an uncertain one, as those familiar with the relationship between appraisals and loans will agree, but the fundamental assumptions underlying appraisals of farm property for Federal Loan Banks and urban property for the Home Owner's Loan Corporation are substantially different. The use of appraisals in lieu of loans might remove much of the objection to the latter if the purpose was to compare the accuracy of assessments within a given class of properties. Thus appraisals on urban property might well be employed to estimate the average assessment ratio and the dispersion characteristic of urban assessments among the various townships; and, similarly, the appraisals made on farm property might be used to indicate the relative inequalities in the assessment of farm properties in the various townships. However, such data could hardly be used to determine the relationship between assessed and market values of urban as compared with rural properties. It would not meet the objections based upon the formulae and underlying assumptions used in determining the procedure and standards followed by appraisers working for the Farm Land Bank and the Home Owner's Loan Corporation.

Despite the shortcomings of the data submitted by the farm Bureau, there is sufficient evidence going clear back to 1927 to indicate that there has been and still is a definite tendency in Madison County to assess farm property at a higher percentage of its market value than urban property. However, the trend of assessed valuations in Madison County since 1927 seems to indicate that whatever changes have been made, have been made in the direction of correcting the inequality above pointed out. The total land assessment in 1927 was $28,200,000; in 1931, $26,000,000; in 1934, $26,600,000; and prior to revision by the Board of Review in 1935, $23,100,000. On the other hand, assessment of urban property (lots) increased from $33,100,000 in 1927 to $35,300,000 in 1931 and dropped back to $34,700,000 for the tentative assessment of 1935. An 18 per cent decrease in farm land assessments from 1927 to 1935 has been accompanied by a five per cent increase in urban assessments.

Testimony at the hearing in conjunction with your letter of October 7 indicates that the action contemplated by the Board on the assessors' valuation for 1935 will tend to increase rather than decrease the present disparity in the assessed valuation of urban and rural property. The Tax Commission is of the opinion that the assessment inequalities in your county might be corrected by somewhat lower assessment on farm property. It is possible that the action of assessors in making reductions this year in approximately half of the rural townships has over-corrected the discrepancy between urban and rural property in these townships. Therefore the action of the Board in increasing the 1935 tentative figures would be justified. In this case, however, it would almost have to be true that reductions in farm valuations in the remaining townships would need to be made.

We do not feel that the information submitted to us at the hearing affords a sufficient basis to indicate definitely what action on the part of your Board will give the most equitable solution to the problem. We do feel that your familiarity with the conditions in your county places you in the position better to render such a decision. The Commission is strongly of the opinion that local problems of this character can best be met by cooperative action of local officials and taxpayers. Therefore, it recommends to you further effort along this line with the representative of the Madison County Farm Bureau.

This communication, suggesting that the Board attempt to work out a cooperative program with the Farm Bureau to ascertain the facts and settle the dispute amicably, brought forth no response on the part of the Board of Review in this direction and subsequently the Commission was again petitioned by the Farm Bureau to reopen consideration of the Madison County assessment. This petition was denied by the Commission on November 8.

Subsequently informal conferences between representatives of the Farm Bureau, Commission, and the Board of Review resulted in the adoption of a suggestion that a fact-finding committee be appointed to: first, determine the facts with reference to the assessment of rural and urban property in Madison County; and second, to recommend to the Tax Commission what action, if any, should be taken to correct the situation. This fact-finding committee was appointed by the Commission. In its letter to citizens asked to serve on the committee the Commission, moreover, suggested that the committee go one step further and suggest means of improving assessments in Madison County in order that a better equalization of burdens could be brought about. From time to time it had come to the attention of the Commission that much property in Madison County was under-assessed and as between classes of property grave inequalities existed. The Commission suggested that the local committee study this matter and present the facts and make recommendations.

This committee held its first meeting on February 20, a meeting attended by representatives of the Farm Bureau, the Board of Review, the Commission, and the public. The committee consisted of the following persons: Gus Haller, Wood River; Stanley Castle, Edwardsville; A. L. Tschannen, Highland; George Rinkel, Edwardsville; William Champion, Granite City; Joseph G. Boggs, Granite City; Frank Pike, St. Jacob; E. C. Bardelmeier, Edwardsville; Gilbert S. Giese, Edwardsville; George C. McCormick, Collinsville; H. U. Landon, Edwardsville.

Three of the eleven members were bankers, one was secretary of a building and loan association, another a newspaper publisher, another the chairman of the Board of Review, and three were farmers. It was difficult to get influential and representative citizens of the county to serve on this committee. However, as finally constituted, it included a well balanced group from the community.[1]

---

[1] The difficulty in obtaining citizens to serve was probably due to the complexity of the task assigned to the committee and the natural reluctance on the part of many people to assume sides in a more or less technical controversy. In this light a communication from one of the persons invited to serve is interesting:

"I realize, first of all, that conditions vary in our county. The western half is industrial and the eastern half is agricultural. Naturally, it is hard for the eastern half of the county to see conditions from the same angle that the western half sees it; neither can the western half get the same viewpoint as we, in the eastern half . . .

"However, I am going to take advantage of this opportunity of expressing my opinion with reference to some of the practices of the present and most former Boards of Review in Madison County. To begin, the assessors, as a rule, do not seriously consider their duty when making assessments. When the year comes for making real estate assessments, they simply take the figures on the books from the previous year and copy them. There may be a few changes in individual cases where the owner has complained, but these are exceptions. Then the Board of Review comes along and says they will have to raise or lower, whichever the case may be, and they make a level increase or decrease on the figures of the assessors. This has been going on so long that there are too many inequalities.

"Another thing they have done, and that, in my opinion, is the particular point on which the farmers are objecting, is that they do not always raise or lower the assessments on all classes of property, but have several times made the changes on farm real estate only.

"I realize that the time given our assessors is not sufficient to enable them to make a thorough study of each individual case, but I will tell you how the assessor of St. Jacob Township has handled his real estate assessments this year and also four years ago: He called meetings of all property owners in our township and told them he would like to get a fair assessment and asked them to discuss the value of property in the township. I attended these meetings and I heard the owners tell their story and relate what they thought their land was worth and how it should be assessed. As a final result of these discussions, our assessor settled on three classes of land for assessment purposes . . . He then made a careful study of each piece of land and put it in its proper class. Now, I am told that no other assessor in the county made an attempt to contact each property owner and interview him regarding his real estate assessment. The sad part of it all was that the Board of Review discarded our assessment in 1931 and again in 1935, saying it was too low, but granting level reductions in 1931 from the previous values, and in 1935 they raised his figures, I understand 20 per cent.

"In August, 1935, I attended a meeting at Edwardsville called by the Board of Review for the purpose of discussing the assessment of real estate in St. Jacob. They told our taxpayers that they wanted to hear direct from them just what they considered would be a fair value for assessment purposes. Many of our people expressed their opinion, and I told them that their meeting that day was just like the one our assessor had called at St. Jacob in April, and that his assessment was based on values reached at that meeting. They objected to the assessment of our township because the assessor had valued our land at slightly less than had the assessors in Helvetia Township on the east, and Jarvis Township on the west. They would not approve our assessor's figures, simply because they did not agree with those of our neighbors who had made no serious attempt to make an assessment. I have told you of this experience, not for the purpose of trying to convince you that we are assessed too high, but just to show you that when an honest attempt is made by the assessor to make an equitable assessment, it does not seem to be appreciated."

This committee continued its work throughout the winter and spring and filed its report on May 23. The committee report was as follows:

TO THE ILLINOIS STATE TAX COMMISSION:
GENTLEMEN:

The undersigned, members of a fact-finding committee established in Edwardsville, Illinois, by your Honorable Body, on the 20th day of February, A. D. 1936, would respectfully submit the following report of its work and findings, and recommendations based thereon.

FIRST: Complying with the instructions issued by Mr. Leland, the committee organized, selecting Mr. H. U. Landon as chairman and Mr. Frank Pike, as secretary. Early in its operation the committee decided that the best means of obtaining the information desired was to obtain from the county recorder's office a list of cash sales and compare the same with the present assessments. The necessary help was then secured and put to work gathering sales data for the period beginning January 1, 1934 and ending March 1, 1936. The methods employed by these investigators are fully set forth in their report which is attached hereto and marked Exhibit A.

The results of this investigation were tabulated and submitted to the fact-finding committee, which has approved them after careful consideration, a copy of which tabulation is hereto attached, marked Exhibit B and made a part hereof.

SECOND: We further report that an examination of Exhibit B discloses that inequality exists in the ratio of assessed valuations to fair cash values as between township and township, between rural and urban property, and between various cities and towns of the county. While this exhibit discloses the above, it is the opinion of the committee that the 410 sales shown in the exhibit, out of approximately 1,000 transfers fielded, may not justify the acceptance of this exhibit, at this time, as a positive demonstration of average real estate values.

However, we recommend that your Commission issue instructions to the Board of Review of Madison County directing that the assessed valuation of all property in Madison County be placed at a uniform level, based upon the fair cash value of said property, and where needed prescribing the manner in which an adjustment shall be made and said adjustment to become effective as of April 1, 1936.

Furthermore, we recommend that in case the proper corrections are not made on or before September 1, 1936, in accordance with the instructions issued by the Tax Commission, then the said Commission issue an order for the reassessment of the real estate in the affected areas and same to be effective as of April 1, 1936.

Inasmuch as a part of the purpose in creating this committee was to obtain general suggestions concerning the taxing problems of the county, we would further respectfully recommend:

THIRD: That, owing to the fact that real estate is bearing much more than its fair share of the tax burden, your Honorable Body direct its attention toward the enactment of laws making available additional sources of revenue, thereby relieving the heavy burden on real estate.

FOURTH: We believe that one of the most forward steps that the State could take would be to do away with the present township assessors and have a permanent county assessor employed on a yearly basis and that he have sufficient help both in the office and field to keep an up-to-date record of all transfers and changes in the real estate situation in the county. Such a position should be free from all political influence and on a civil service basis and a permanent position as long as the assessor faithfully performs his duties. We believe legislation should be had along this line.

FIFTH: The investigators report that there are many errors in the descriptions of real estate on the collectors' and assessors' books as compared with the legal description of the same property as shown in the recorder's office, and we recommend that, if possible, you use your influence to cause these errors to be corrected.

All of which is respectfully submitted.

H. U. Landon
Joseph G. Boggs
E. C. Bardelmeier
T. Tschannen
Frank Pike
Gilbert Giese
Geo. C. Rinkel
Stanley Castle

In assembling sales the employees of the committee were guided by the following rules:

All warranty deeds recorded and transfers of property during the specified period were examined. The following types of transfers were excluded:

(a) Deeds by executors, administrators, guardians, referees in bankruptcy, masters in chancery, and the sheriff or county clerk.
(b) Deeds where grantor and grantee bore the same surname.
(c) Sales to the county, township, or state for road purposes.
(d) Sales to clear title and of convenience.
(e) Sales in lieu of foreclosure.

The remaining sales, if a consideration was stated in the deed or could be estimated from revenue stamps, formed the sample on which the committee's data were developed. Each of these transfers was fielded through interview with the grantor, grantee, or some person familiar with the transaction to establish it as bona fide and to determine the exact consideration. Finally, assessed values were determined and the assessment ratios computed. The average urban and rural ratios determined by the committee were virtually the same as those found by the Farm Bureau one year earlier. The rural sample with 94 sales indicated the level of such assessments to be 59 per cent; the urban with 306 sales showed 36 per cent. The Tax Commission staff studied the petition for equalization in the light of facts submitted by the committee and the probable changes in tax bills. It reported as follows:

> The major item to be considered in appraising the significance of any equalization to be attempted in Madison County is the county tax. For the year 1935 (most recent available) the tax rate for this unit of government was 69c per $100, 22c of which was for poor relief. With poor relief returned to the townships the county rate for 1936 will probably be in the neighborhood of 50c, or ½%. The total assessed value of Madison County for 1935 is divided among various classes of property as follows:
>
> | | | |
> |---|---|---|
> | Lands | $25,000,000 | 27% |
> | Lots | 34,100,000 | 37% |
> | Personalty | 19,400,000 | 21% |
> | Tax Commission (Railroad and Capital Stock) | 14,600,000 | 15% |
> | | $93,100,000 | 100% |
>
> A county tax of ½% would extend approximately $465,000. In 1935 the total current tax extended was $3,825,000; it may be estimated, therefore, that the county tax will be approximately 12% of total tax for 1936. Other tax rates that would be affected are township and school rates in those townships in which there is both urban and rural property and the record indicates a disparity in the assessment ratios. Alton and Granite City townships are coterminous with incorporated cities of the same name. In six additional townships less than 5% of the locally assessed property is included within the lot classification.[1] In five more townships the percentage assessed as lots is less than 15%.[2] This leaves eleven townships in which there is a significant amount of both urban and rural property. In seven of these the sales are not available in sufficient number to warrant an opinion as to the assessment situation or there is little difference indicated in the ratios of urban and rural property.[3] In the remaining four townships the evidence points towards over-assessment of rural property and the under-assessment of urban property. This most clearly is the case in Wood River township, although Roxanna and Hartford appear to be well out of line with the city property in Wood River and East Alton. The discrimination is not as well established in Edwardsville and Helvetia and in Godfrey it is very doubtful.
>
> Any computation to show, on the basis of the above statement of facts, the amount of tax that should be shifted from rural property owners to urban property owners would be complicated and tedious. It can safely be said, however, that only a minor change in tax bills would be effected if assessment revision were confined to the townships in which the evidence is conclusive.
>
> Table 1 indicates our judgment as to the average assessment ratio in each township. In determining the reliability of these data, number of transfers, United States farm census values, and dispersion of ratios have influenced our judgment. In several instances the median or unweighted mean appears preferable as a measure of actual tendency, to the weighted mean adopted by the fact-finding committee. It will be noted that there are no townships showing reliable ratios for rural property; five have adequate data for urban property. The doubtful category for rural property includes eleven townships; on urban property, five. More detailed information is presented in Table 2.
>
> In conclusion, there seems little basis for instructing the Board of Review to equalize assessments throughout the county on the basis of the facts submitted. Some changes would appear advisable in Wood River, Edwardsville, Helvetia, and Godfrey townships—precisely what changes and in what amounts would require further study and familiarity with local conditions. From the standpoint of good assessment practice, the variations in assessment ratio averages as between urban and rural property are not nearly as serious as the very great dispersion which characterizes the assessments throughout the county. As a matter of fact quite as much dispersion exists in the rural samples as in the urban. This condition cannot be altered by equalization but requires the complete revision of the assessment on all real estate.

With the report of the fact-finding committee at hand the Tax Commission met with the Board of Review in July of 1936 and urged it to take action to remove the discrimination against farm lands. This

---

[1] These townships are Fort Russell, Foster, Hamel, Leef, Moro, and Pin Oak.
[2] These are Omphghent, Alhambra, New Douglas, Olive, and St. Jacob.
[3] These are Chouteau, Collinsville, Jarvis, Marine, Nameoki, Saline, and Venice.

## TABLE 1

## CLASSIFICATION OF ASSESSMENT RATIOS FOR URBAN AND RURAL PROPERTY ACCORDING TO RELIABILITY IN DETERMINING THE LEVEL OF ASSESSMENT IN INDIVIDUAL TOWNSHIPS MADISON COUNTY—1935[1]

| Township | Rural | | | | Urban | | | |
|---|---|---|---|---|---|---|---|---|
| | Reliable | Doubtful | Worthless | No Sales | Reliable | Doubtful | Worthless | No Sales |
| Alhambra | — | — | — | X | — | — | 51 | — |
| Alton | — | — | — | X | 42 | — | — | — |
| Chouteau | — | — | 34 | — | — | — | — | X |
| Collinsville | — | 38 | — | — | 37 | — | — | — |
| Edwardsville | — | 64 | — | — | 38 | — | — | — |
| Fort Russell | — | — | 86 | — | — | — | 30 | — |
| Foster | — | 58 | — | — | — | — | — | X |
| Godfrey | — | 52 | — | — | — | — | 20 | — |
| Granite City | — | — | — | X | — | 48 | — | — |
| Hamel | — | 60 | — | — | — | — | — | X |
| Helvetia | — | 65 | — | — | 37 | — | — | — |
| Jarvis | — | — | 63 | — | — | 60 | — | — |
| Leef | — | — | 52 | — | — | — | — | X |
| Marine | — | — | 63 | — | — | 66 | — | — |
| Moro | — | — | 74 | — | — | — | — | X |
| Nameoki | — | 50 | — | — | — | — | 25 | — |
| New Douglas | — | — | 60 | — | — | — | 61 | — |
| Olive | — | — | 100 | — | — | — | 96 | — |
| Omphghent | — | 55 | — | — | — | 54 | — | — |
| Pin Oak | — | — | 60 | — | — | — | — | X |
| St. Jacob | — | 45 | — | — | — | — | 74 | — |
| Saline | — | 55 | — | — | — | — | — | X |
| Venice | — | — | — | X | — | 40 | — | — |
| Wood River | — | 53 | — | — | 26 | — | — | — |

[1] Based on data submitted by fact-finding committee.

the Board agreed to do through hearings during the summer and fall. It seemed finally to realize that the facts made some corrective action essential. The Commission regarded the matter as closed.

On November 19, 1936 the Farm Bureau advised the Commission that the Board had not conferred with it with respect to the recommendations of the fact-finding committee and had not adjusted either rural or urban assessments so as to redress the inequality existing in the 1935 assessment. The Commission thereupon requested the Board to submit immediately evidence to establish that the Board had carried out its verbal agreement with the Commission to equalize rural assessments. The Board replied as follows:

> Your telegram received. Madison County Board of Review has equalized farm and urban assessments. Board made horizontal reductions of assessments on all farm lands in nine townships last year. In the other townships our investigation showed that proper horizontal reductions had already been made by the local assessors and that all owners in those townships were satisfied. This year no request was made by the Farm Bureau nor by any group or person for a further horizontal reduction nor for any hearing pertaining thereto. A great number of individual reductions were made this year both by local assessors and the Board of Review. The real and personal property in Madison County has been assessed in substantial compliance with law and no property has been unequally or improperly assessed. If any group now requests a hearing before this board, same will be granted.
>
> Gus Haller, Chairman
> Madison County Board of Review

# TABLE 2

## ASSESSMENT RATIOS IN MADISON COUNTY—1935

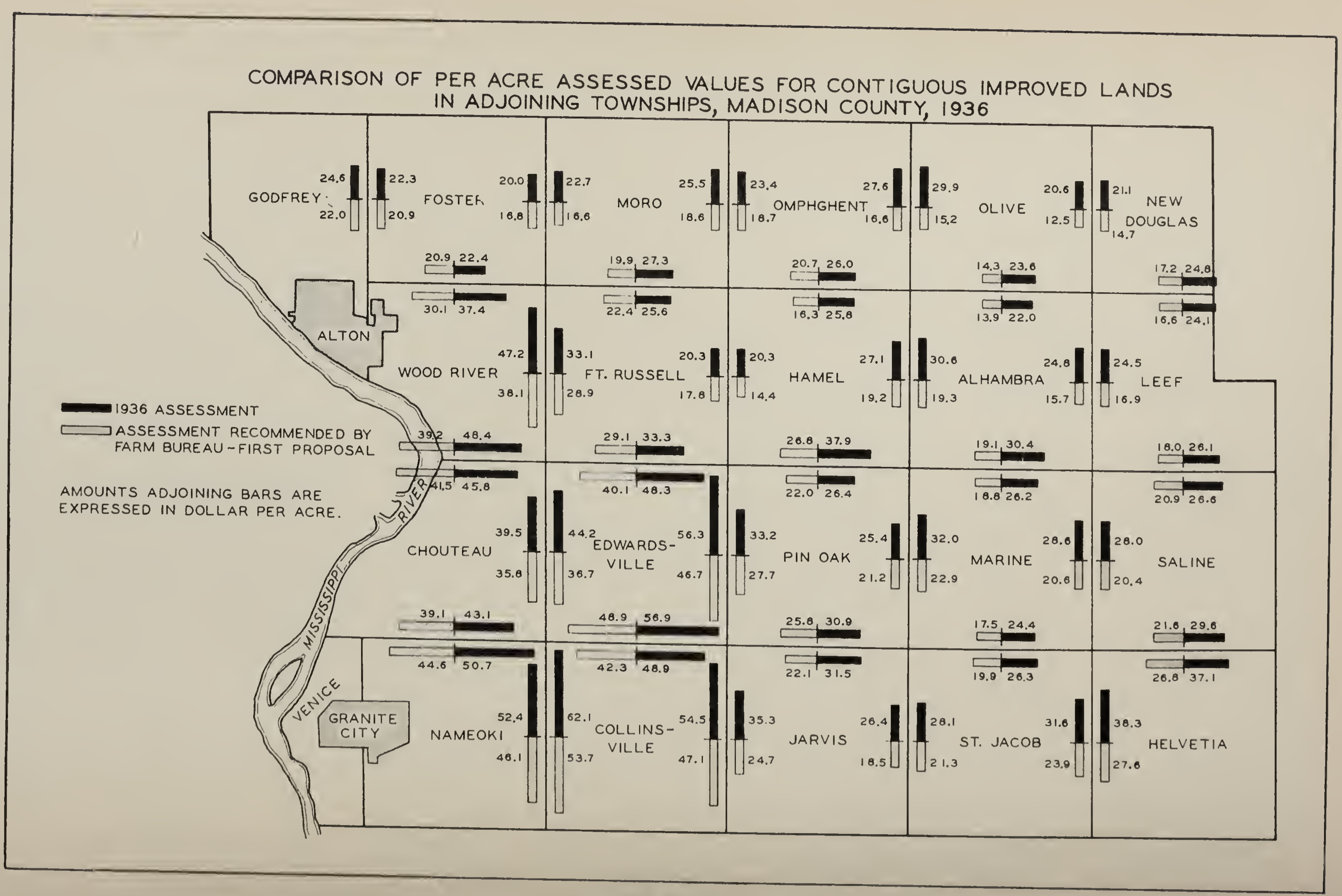
| Township | Percentage of total local assessment | | Assessment ratios | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rural | | | | | Urban | | | |
| | Lands | Lots | Number of transfers | Weighted mean | Median | Range | Census | Number of transfers | Weighted mean | Median | Range |
| Alhambra | 74.5 | 11.6 | | | | | 80 | 1 | 51 | | |
| Alton | 3.2 | 71.5 | | | | | | 52 | 42 | 40 | 15-120 |
| Chouteau | 49.6 | 21.8 | 1 | 34 | | | 84 | | | | |
| Collinsville | 26.4 | 52.0 | 4-6 | 83-36 | 38 | 30-130 | 78 | 40 | 37 | 40 | 18-71 |
| Edwardsville | 20.3 | 56.5 | 4 | 64 | | 42-88 | 65 | 29 | 38 | 38 | 13-75 |
| Fort Russell | 74.0 | 3.0 | 3 | 86 | | 75-98 | 59 | 5 | 25 | 32 | 7-40 |
| Foster | 86.1 | 2.6 | 7 | 51 | 58 | 27-82 | 44 | | | | |
| Godfrey | 59.6 | 19.8 | 4 | 52 | 50 | 42-78 | 52 | 7 | 22 | 17 | 8-60 |
| Granite City | 9.6 | 60.6 | | | | | | 8 | 48 | 48 | 20-101 |
| Hamel | 71.2 | 2.2 | 7 | 60 | 59 | 26-94 | 69.1 | | | | ....N |
| Helvetia | 31.0 | 45.1 | 8 | 71 | 64 | 30-130 | 66 | 14 | 37 | 37 | 20-58 |
| Jarvis | 57.5 | 24.3 | 2-2 | 63-48 | | 61-100 | 76 | 7 | 55 | 67 | 30-110 |
| Leef | 84.8 | 2.3 | 1 | 52 | | | 66 | | | | |
| Marine | 64.8 | 18.5 | 1 | 63 | | | 63 | 5 | 64 | 68 | 27-147 |
| Moro | 75.3 | 5.2 | 3 | 74 | | 41-115 | 81 | | | | |
| Nameoki | 47.6 | 29.5 | 6 | 48 | 48 | 21-131 | | 5 | 18 | 31 | 12-53 |
| New Douglas | 68.0 | 12.6 | 2 | 55 | | 41-87 | 89 | 2 | 61 | | 43-143 |
| Olive | 62.0 | 9.8 | 3-2 | 107-86 | | 87-122 | | 2 | 96 | | 75-123 |
| Omphghent | 64.5 | 12.7 | 12 | 66 | 56 | 43-160 | 54 | 10 | 53 | 55 | 30-77 |
| Pin Oak | 82.0 | 0.1 | 3 | 62 | | 42-115 | 59 | | | | |
| St. Jacob | 78.1 | 8.6 | 8 | 44 | 45 | 39-62 | 73 | 4 | 74 | | 50-100 |
| Saline | 45.8 | 25.9 | 10 | 52 | 55 | 20-84 | 67 | | | | |
| Venice | 29.9 | 42.8 | | | | | | 20 | 38 | 41 | 14-150 |
| Wood River | 41.6 | 26.9 | 6 | 50 | 53 | 18-89 | | 97 | 26 | 25 | 2-140 |

NOTE: Where two entries appear in the rural assessment ratio section, the first refers to farm lands of ten acres or more, and the second to lands of less than ten acres.

The Board did not submit evidence to show to what extent its action as individual complaints had alleviated the existing inequalities nor did it specify the sections of the county in which changes had been made. The statement that in the previous year horizontal reductions had been granted was of course not strictly correct—the reductions were made by the assessors though permitted to stand by the Board. Despite the failure of the Board to act the Commission felt compelled to deny the Bureau's request for a reassessment. The reasons were set forth in a letter dated Dec. 11, 1936.

> The Tax Commission has had under consideration the request of the Madison County Farm Bureau for a reassessment order to be effective in certain sections of Madison County for the year 1936. In making its decision on this matter the Commission has first of all considered the report of the fact-finding committee submitted to it on May 21, 1936. It has further reviewed the contents of your letters of November 12 and December 3, and the telegram of the Madison County Board of Review dated November 20. The correspondence since the report of the fact-finding committee relates to the assessment of 1936.
>
> The committee report recommended that the Commission direct the Board of Review to equalize the 1936 assessment in accordance with the finding of this committee and in the event that the Board failed to do so by September 1, 1936, the Commission order a reassessment of certain areas in Madison County to be effective as of April 1, 1936. The committee further suggested that the Commission prescribe the manner of making the equalization. In acknowledging the report of this committee, the Commission did not indicate the course of action it would pursue other than to agree that revision of the 1935 assessment was impracticable. The Commission staff subsequently analyzed the material presented in this report. It was apparent from our own analysis—which is incidentally borne out by a statement contained in the report of the fact-finding committee itself—that the data submitted failed to afford a basis for the issuance of rules and procedures for equalizing the assessments throughout Madison County. There is no township for which the sales were available in sufficient number clearly to establish the assessment ratio as to rural property. For certain cities the ratio is reasonably well established. However, before the Commission can recommend action as to equalization or reassessment, the evidence on file must be incontrovertible. This is especially true when it is in direct contradiction of the testimony offered by the Board of Review and implicitly confirmed by the failure of the farmers either individually or collectively to file protests on the 1936 assessment. No doubt your own organization recognizes the danger of prescribing horizontal changes in the assessment of the various townships of Madison County on the different classes of property when these changes can only be based on the information submitted by the fact-finding committee.
>
> Feeling that there is undoubtedly some merit to the position which your organization occupies in this case, the Commission long since transmitted a copy of the fact-finding committee's report to the Board of Review. The Commission has on several occasions urged upon the Board the equalization and adjustment of urban and rural assessments to correct the inequalities which have been set before it and has lent its full support to your efforts to discover additional facts regarding assessment conditions.
>
> An order for reassessment under the present statute is a very serious matter and is of doubtful value in many instances. The actual making of the new assessment must be entrusted to these same local officials who made the original assessment complained of. Thus recognition on the part of local officials of the existing abuses and their willingness and cooperation in correcting them is essential for an equitable reassessment. Before the Commission can override the judgment and opinion of local officials in ordering a reassessment, the facts which it has at hand must be incontrovertible. The Commission will not interfere with the judgment of duly constituted local tax officials except on such a showing. In view of the foregoing, therefore, the Commission must deny your request for the reassessment.

The denial of the Farm Bureau's petition for a reassessment did not bring an end to the Commission's effort to effect an agreement between the Bureau and the Board of Review. Acting as intermediary, through a series of conferences, the Commission during the spring of 1937 finally succeeded in getting both parties to agree to a compromise which would reduce the assessment of farm lands for the year 1937 approximately three and a half million dollars. The Bureau contended that the reduction should be more nearly four and a half million dollars and that the assessment of urban property in certain townships should be increased. It furthermore wanted to apply the reduction to improvements as well as to land. However, the same objections raised to this procedure in the Peoria County case seemed applicable to the situation in Madison County; it was finally agreed that the entire reduction should be spread on farm lands only. In an effort to maximize the



COMPARISON OF PER ACRE ASSESSED VALUES FOR CONTIGUOUS IMPROVED LANDS IN ADJOINING TOWNSHIPS, MADISON COUNTY, 1936

▬ 1936 ASSESSMENT

▭ ASSESSMENT RECOMMENDED BY FARM BUREAU - FIRST PROPOSAL

AMOUNTS ADJOINING BARS ARE EXPRESSED IN DOLLAR PER ACRE.

CHART IV

reduction of inequalities among the various townships, numerous proposals for spreading the cut among the townships were made by the Farm Bureau and the Board of Review. These plans were based on all available information including sales that had been gathered by the fact-finding committee, census valuations on farm property, soil maps, and the opinions of persons familiar with the assessment and full value of the property in the various townships. In this connection the Board prepared an interesting exhibit showing the average assessed value of improved and unimproved lands immediately adjacent to each other in the various townships. The data were assembled by taking the quarter sections along the township lines, eliminating the value of improvements, and expressing the assessed value in terms of the number of acres along the bordering strip. The results are shown in the accompanying map. One set of bars sets forth the valuation prior to any adjustment and the other shows the effect of using the Farm Bureau's first proposal. Two proposals submitted by the Farm Bureau and the final action of the Board of Review are also shown in the accompanying Table 3. The reductions indicated therein were finally agreed upon in July, 1937.

### TABLE 3

### DISTRIBUTION OF $3,500,000 REDUCTION IN FARM LAND ASSESSMENT

### MADISON COUNTY—1937

| Township | Farm Bureau proposed reductions | | Actual reduction by the Board of Review |
|---|---|---|---|
| | First | Second | |
| Alhambra | $ 240,000 | $ 270,000 | $ 187,000 |
| Alton | — | — | — |
| Chouteau | 92,000 | 70,000 | 86,000 |
| Collinsville | 293,000 | 150,000 | 150,000 |
| Edwardsville | 251,000 | 200,000 | 310,000 |
| Ft. Russell | 162,000 | 110,000 | 176,000 |
| Foster | 30,000 | 30,000 | 90,000 |
| Godfrey | 96,000 | 80,000 | 125,000 |
| Granite City | — | — | — |
| Hamel | 235,000 | 240,000 | 115,000 |
| Helvetia | 170,000 | 240,000 | 218,000 |
| Jarvis | 213,000 | 250,000 | 203,000 |
| Leef | 145,000 | 170,000 | 170,000 |
| Marine | 161,000 | 200,000 | 200,000 |
| Moro | 227,000 | 160,000 | 100,000 |
| Nameoki | 120,000 | 120,000 | 154,000 |
| New Douglas | 156,000 | 110,000 | 110,000 |
| Olive | 120,000 | 290,000 | 202,000 |
| Omphghent | 121,000 | 100,000 | 35,000 |
| Pin Oak | 127,000 | 120,000 | 147,000 |
| Saline | 188,000 | 190,000 | 190,000 |
| St. Jacob | 219,000 | 200,000 | 200,000 |
| Venice | 14,000 | 20,000 | 78,000 |
| Wood River | 120,000 | 180,000 | 257,000 |
| Total | $3,500,000 | $3,500,000 | $3,603,000 |

Thus after two years of negotiation and controversy the case was settled. The Commission's determination to avoid ordering of the reassessment unless it met with the full cooperation of local assessment officials undoubtedly contributed to the long delay in reaching a satisfactory adjustment. Nevertheless the benefits from this policy seemed to outweigh the long delay. In the final analysis, an agreement was reached voluntarily by the disputants. While this did not result in complete satisfaction of the demands of either, the hearings had brought out and compelled each to see the position of the other. The acceptance by both parties of a reasonable compromise received a more satisfactory solution than the imposition of an arbitrary ruling by the Tax Commission.

### Special Reports

During the year the Tax Commission issued two special reports. The first of these, Special Report No. 3, *Tax Rate Limits of Illinois Local Governments, 1925-1936,* presented a series of tables setting forth the legal limitations on local tax rates prevailing in Illinois as provided by statute and interpreted by the courts. These tables detailed the limits existing in 1936 and all changes from 1925 to 1936.[1] Ever since legal restrictions have been adopted to control the level of local taxation in the State there have been innumerable difficulties not only in discovering what the permitted tax rates actually are, both with respect to levy purposes and amount, but also in attempting to apply them. These difficulties have increased in recent years as local tax rates have approached the limits, as exceptions have been allowed for various governments, and as litigation over tax rates has increased. The result is that many administrators have found the application of the rate-limit laws not only a difficult task but one involving numerous legal uncertainties.

These tables immediately proved of such great aid to county clerks in extending taxes, to many taxing district officials in planning and making levies, and to attorneys, research workers, taxpayers, and others dealing with tax problems, that all copies were distributed soon after publication.

Requests that the Commission keep this information up to date resulted in the periodic revision of this report. To date two such revisions have been published, one as of August, 1937, and another in August, 1938.

Special Report No. 4, *The Illinois Revenue System, 1818-1936*,[2] was published in the belief that an understanding of the historical background and evolution of the present elements of the revenue system were essential to preparation of any adequate proposals for adjustments. Only by reviewing the operation of the various taxes over a period of years can the merits and short-comings of existing or proposed fiscal legislation be brought forth clearly. Knowledge of the history of revenue measures is also essential for intelligent administration. Like courts, tax administering agencies are frequently compelled to look into the backgrounds and origin of a tax statute to determine the intent of the legislature in order that they may apply the law in a manner calculated to bring about the intended results. For these reasons the Tax Commission has long believed that a study of the development of the

---

[1] *Tax Laws, Compiled and Annotated* (May 1, 1934), pp. 439-63, incorporated a series of tables showing the tax-rate limits then applicable to the various local governments.

[2] This report was prepared for the Commission by I. M. Labovitz, its research economist, and comprised a fragment from a larger work entitled *Public Policy and State Finance in Illinois,* written for the Social Science Research Committee of the University of Chicago.

Illinois revenue system from the beginning would be a useful instrument in its work and would provide a factual groundwork for a fiscal program adapted to the needs of the State.

In 1934, the Tax Commission published a volume entitled, *Tax Laws, Compiled and Annotated, 1934*, which proved of such inestimable value to governmental officers as well as members of the legal profession and others interested in the complex problems of taxation in Illinois that it was soon out of print. During 1936 a brief supplement to this volume was published showing changes made in the revenue laws by the 59th General Assembly and the special sessions of the 58th General Assembly. This supplement to the volume delayed its becoming obsolete and greatly facilitated its use.

## Tax Commission Assessments

**Assessment of Railroads**—In 1936 the aggregate assessment by the Tax Commission of steam and electric railroads amounted to $393,708,126. This represented an assessment made at thirty-seven per cent of full value for the entire State.

The decline of $40,191,041 over the assessment of the previous year was attributable to the use of earnings and stock and bond values, a procedure directed by court decisions in railroad valuation litigation generally. This procedure accentuated the decline in values because the period used to reflect market values included years when both earnings and market quotations were at a low ebb.

In this year 47 of the 80 railroads assessed filed protests. Actually, however, only 28 hearings were held on the tentative assessments. The final assessment showed increases for 28 carriers ranging up to 62% and decreases for 49. The largest decrease was 27½%. This demonstrates that while railroad values as a class rise and fall together each road presents an individual assessment problem.

During this year further efforts were made to put railroads on a system return basis in order that the unit method of assessment might be more equitably and accurately employed.

In the matter of distribution of assessments a distinct departure is found in this year when the Commission substantially increased the value placed on second main and side track relative to the value placed on first main. Prior to 1936 purely nominal values were placed on these classes of track. This change had the effect of putting higher values in taxing districts where greater all-track mileage is concentrated and where in fact the business of the carriers largely originates.

A further development was a revision of the county clerk's schedules R1-R8 showing both the legal description and the location of right of way and tracks and improvements for railroad divisions by townships, school districts, and other taxing districts. Duplicate copies of this schedule were filed with the Tax Commission and provisions made for keeping them up to date in subsequent years as changes occurred. This gave the county clerks and the Commission a common source of information and afforded exact data as to the location of railroad track and improvements. It proved of great value to the county clerks in spreading the railroad assessments to the various taxing districts from the county total certified by the Commission.

**Capital Stock Assessments, 1936**—In 1936 capital stock assessments by the Tax Commission amounted to $78,171,392 for 4,937 corporations. These assessments were made at thirty-seven per cent of full value for the entire state. They represent an increase of two and six-tenths per cent over the assessment for 1935. Cook County assessments increased slightly (.12%) but the downstate assessment increased six and seven-tenths per cent over that of the previous year. There were sixty-nine more assessments downstate while the number of assessments in Cook County decreased two hundred and eight due largely to dissolutions, transfers to downstate counties, and transfers to the jurisdiction of the local assessors.

Tentative assessments were made on 6,215 corporations, but 1,278 of these were cancelled after hearings upon objections which indicated there was no capital stock value for assessment purposes. Reductions were made in 534 tentative assessments after hearings upon objections.

The capital stock return form (Tax Commission Form No. 1) was revised in order to conform more nearly to corporation accounts and to provide additional data necessary to more equitable assessments. Office forms and procedures were also revised and an addressograph system installed in order to facilitate the handling of capital stock assessments.

While the Tax Commission assesses only a minor proportion of the domestic corporations on capital stock, it has through its field representatives aided the local assessors and boards of review with their assessments of capital stock. List of corporations subject to assessment on capital stock by local officials are furnished by the Tax Commission each year.

# CHAPTER III

## THE TAXATION OF TRUCKS AND BUSSES IN ILLINOIS

### Introductory

Governmental activities which serve primarily to expedite motor vehicle operation are of major fiscal importance. Annual expenditures and revenues for constructing and maintaining highways, roads and bridges in Illinois are of significant proportions whether viewed alone or in relation to total expenditures and collections for all governmental purposes.

In addition to fees for the enjoyment of specially provided facilities, owners of motor vehicles are assessed and taxed as upon other personal property for the support of general governmental functions. The assessment of motor vehicles constituted only about 4 per cent of the total personal property assessment in the State in 1933, yet it amounted to $48,000,000.[1] Taxes extended against this assessment were between two and three million dollars.

Taxes and fees paid by motor vehicle owners and operators to defray governmental costs incurred in providing highway facilities for

---

NOTE: Practically all the material contained in this chapter was prepared in 1935 and 1936 for publication in the *17th Annual Report* of the Illinois Tax Commission. That portion of the material dealing with the operation of the mileage tax in Illinois was prepared in 1938 after the law embodying this tax had been in operation for two years.

Attention is called to, "A Study of Highway Costs and Motor Vehicle Taxation in Illinois," prepared by V. L. Glover, Engineer of Materials, of the Division of Highways, Illinois Department of Public Works and Buildings, as State's evidence in *Brashear Freight Lines Inc. et. al. v. Hughes et al* in the U. S. District Court, So. Dist. of Illinois.

The Court's decision of November 12, 1938 refused the prayer of Brashear Freight Lines Inc., the plaintiff, that collection of the license and flat weight or mileage taxes be enjoined on the grounds that they were discriminatory and excessive. It was charged such fees bore no reasonable relation to the cost of providing highways. In holding for the defendant the Court accepted as reasonable, an estimate of annual highway costs of $116,000,000 and revenues of $52,000,000 as contained in the aforementioned exhibit. Translated into terms of vehicles this amounted to an annual cost of $53.61 and revenue of $31.11 for trucks and busses in the lowest weight group and costs of $1,361.28 and revenues of $364.56 for trucks and busses in the heaviest weight group.

In accepting the State's representations of highway costs and revenues the Court stated: "The heavier the vehicle, the greater is its potentiality for wear and tear on public highways, and a statute fixing license fees or charges for highway use in amounts progressively larger for heavier vehicles and not directly proportional to weight is not arbitrary nor unreasonable and does not result in an undue burden on interstate commerce." The Court recognized as proper elements of cost. (a) "the aggregate investment in improvements in rural highways and city streets, amortized annually over their annual service lives (b) interest on the unamortized portion of such investment (c) a charge of the unamortized portion of such investment representing taxes foregone by the state and its subdivisions through the investment of such funds in public facilities in lieu of taxable property and (d) a charge for the value of the land occupied by public highways for the privilege of using such property." It further stated, "The methods used by the defendants in the preparation of such cost study are fair and just and produce conclusions which are reasonably accurate and furnish ample support for the legislative judgment of the General Assembly in fixing the amount of the fees assailed."

In reading this chapter it should be borne in mind that the problem of equity in highway taxation has been considered here only in the light of registration fees and mileage taxes from the point of view of revenues and only concrete cost of materials for state primary road system from the point of view of costs.

---

[1] Cf. Illinois Tax Commission, *15th Annual Report, 1933*, pp. 395-397.

## TABLE 1

## STATE EXPENDITURES FOR HIGHWAY PURPOSES IN ILLINOIS, CALENDAR YEARS 1924-1933

(Amounts in thousands)

| | 1924 | 1925 | 1926 | 1927 | 1928 | 1929 | 1930 | 1931 | 1932 | 1933 |
|---|---|---|---|---|---|---|---|---|---|---|
| State primary system | | | | | | | | | | |
| Construction | $33,419 | $28,393 | $14,012 | $19,241 | $40,220 | $26,200 | $26,459 | $25,706 | $24,601 | $23,758 |
| Maintenance | 1,946 | 1,616 | 1,953 | 2,387 | 2,318 | 2,744 | 3,333 | 3,794 | 4,711 | 3,542 |
| Policing | 99 | 219 | 312 | 334 | 454 | 481 | 711 | 853 | 944 | 857 |
| Administration, etc. | 2,821 | 2,559 | 1,984 | 2,142 | 2,700 | 2,128 | 2,490 | 2,904 | 3,007 | 2,536 |
| Interest on debt | 1,380 | 2,693 | 3,510 | 3,620 | 4,167 | 5,413 | 6,000 | 5,920 | 5,830 | 5,810 |
| Total state system | $39,665 | $35,480 | $21,771 | $27,724 | $49,859 | $36,966 | $38,993 | $39,177 | $39,093 | $36,503 |
| All other roads | | | | | | | | | | |
| Refunds to counties | $ 1,177 | $ 602 | $ 499 | $ 579 | $ 1,630 | $ 727 | $ 1,793 | $ 1,467 | $ 3,465 | $ 1,252 |
| Motor fuel tax allotments | | | | | | | 4,749 | 12,227 | 13,391 | 9,087 |
| Total all other roads | $ 1,177 | $ 602 | $ 499 | $ 579 | $ 1,630 | $ 727 | $ 6,542 | $13,694 | $16,856 | $10,339 |
| Miscellaneous[1] | | | | 48 | 49 | 18 | 1,342 | 1,539 | 1,417 | 2,553 |
| Total amount expended | $40,842 | $36,082 | $22,270 | $28,351 | $51,538 | $37,711 | $46,877 | $54,410 | $57,366 | $49,395 |

Source: Division of Highways, *16th Annual Report, 1933*, pp. 38-47, 62.

[1] Includes such items as refunds on non-taxable gasoline, administrative services to other departments, and interest on emergency relief bonds.

the extension and development of low-cost transportation are materially greater in amount than the taxes they pay to support general governmental functions.[1] Highway-user fees in the form of state and local registration fees and the State motor fuel tax amounted to approximately $55,000,000 in 1933. This was far in excess of general property taxes paid on motor vehicles.[2]

The expenditures made by the State in pursuance of its highway activities are shown in Table 1 for the calendar years 1924-1933. The largest annual expenditure was made in 1932 when approximately sixty million dollars were spent on the State highway system and State-aid roads. The average yearly amount expended for road purposes in this period was $42,484,000. In the same period the average annual expenditure for the operation of all other phases of State government as measured by warrants issued for net State payments (plus payments from Federal aid funds) was $55,965,000.[3]

These expenditures were made on State primary roads and on State-aid (county trunk) roads. This system represents a total of some 27,000 miles built and/or maintained in whole or in part by the State, whereas, township roads comprising some 70,000 miles are entirely supported by property taxes.[4] The expenditures of local governments for road purposes, shown for recent years in Table 2, illustrate the fiscal importance of road functions compared with expenditures for all purposes by local governments. An average of the levies made in Downstate counties 1923-1933 by the different governments having road functions indicates that these are responsible for 77 per cent of the total taxes extended by townships, 34 per cent of those extended by counties and 6 per cent of those extended by cities and villages. A composite average of these levies shows that approximately 39 per cent is levied for road purposes.[5]

In the following pages an attempt is made to analyze and evaluate the methods employed to provide revenues for development of the primary

---

[1] A portion of the motor fuel tax allotments of each county is retained by the State Department of Finance from its collections to pay principal and interest accruing upon a State-guaranteed emergency relief bond issue of $20,000,000 dated December 15, 1932, and another of $30,000,000 dated December 15, 1934. County bonds which may have been issued for relief purposes also represent a prior claim on motor fuel tax allotments. In the decade 1934-1944 aggregate debt service requirements on the emergency relief bonds will average $4,275,000 annually and in the decade 1944-1954, $2,233,000 (cf. Auditor of Public Accounts, *Biennial Report, 1934*, p. 167, and State Treasurer, *Monthly Report*, December 1, 1935).

These claims on motor fuel tax revenues represent the only application of highway-user fees to the support of general governmental functions. On the other hand, general property taxes have been used by the State to some extent in financing road construction and maintenance. This amounted to $1,750,000 in the period 1913-1933 (cf. Division of Highways, *16th Annual Report, 1933*, pp. 38-47). Of far greater importance are the highway expenditures of local governments. These have averaged about $38,000,000 annually for the past decade. These sums are raised exclusively from levies against property. A second instance of the application of general revenues to highway purposes is the Federal Aid appropriations to Illinois and other states for construction of highways. In 1932, however, enactment of a Federal gasoline tax changed the source of revenue for these appropriations from general taxation to special taxation of highway-users. If the present gasoline tax rate of one cent a gallon is continued after Federal highway appropriations to the State have ceased, there will again be a diversion of special fees to use for general governmental purposes, inasmuch as the yield of the Federal gasoline tax in Illinois, for example, exceeds the amount of the regular allotments and in a few years will have compensated for all previous regular Federal aid allotments.

[2] State Treasurer, *Biennial Report*, 1932-34, pp. 24, 28-9.

[3] Payments for non-highway activities are shown here for fiscal years ended June 30. Average yearly highway payments during 1924-1933, on a fiscal year basis, were $42,680,000 (net State payments plus Federal aid). Expenditure data supplied by I. M. Labovitz from unpublished research for Social Science Research Committee, University of Chicago.

[4] Illinois Commission on Future Road Program, *Report* (1933), pp. 10, 11.

[5] Auditor of Public Accounts, *op. cit.*

## TABLE 2

## LOCAL PROPERTY TAX EXTENSIONS FOR ROAD PURPOSES IN DOWNSTATE COUNTIES EXPRESSED AS A PERCENTAGE OF TOTAL LOCAL LEVIES FOR ALL PURPOSES, 1923-1933

(Amounts in thousands)

| | County | | | Township | | | City and village | | | Total local | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Year | Total | Roads | Per cent roads | Total | Roads | Per cent roads | Total | Roads | Per cent roads | Total levies[1] | Road levies | Per cent roads |
| 1923 | $16,452 | $5,419 | 33% | $16,355 | $13,879 | 85% | $16,027 | $ 474 | 3% | $105,366 | $19,772 | 19% |
| 1924 | 16,365 | 4,301 | 26 | 17,065 | 14,600 | 86 | 17,335 | 971 | 6 | 108,945 | 19,872 | 18 |
| 1925 | 16,780 | 4,508 | 27 | 16,937 | 14,325 | 85 | 16,930 | 957 | 6 | 112,512 | 19,790 | 18 |
| 1926 | 17,117 | 6,033 | 35 | 17,422 | 14,710 | 84 | 15,595 | 755 | 5 | 113,052 | 21,496 | 19 |
| 1927 | 18,741 | 7,198 | 38 | 16,352 | 13,617 | 83 | 17,719 | 977 | 6 | 119,948 | 21,792 | 18 |
| 1928 | 19,257 | 7,970 | 41 | 16,767 | 13,850 | 83 | 17,923 | 916 | 5 | 123,585 | 22,736 | 18 |
| 1929 | 17,476 | 5,746 | 33 | 17,296 | 14,124 | 82 | 18,311 | 1,460 | 8 | 123,050[2] | 21,330 | 17 |
| 1930 | 17,083 | 5,912 | 35 | 17,336 | 14,276 | 82 | 18,533 | 1,445 | 8 | 125,268[3] | 21,633 | 17 |
| 1931 | 14,491 | 4,541 | 31 | 18,544 | 12,111 | 65 | 17,086 | 1,736 | 10 | 116,193[4] | 18,388 | 16 |
| 1932 | 12,396 | 3,990 | 32 | 17,020 | 9,876 | 58 | 15,477 | 1,547 | 10 | 111,792[5] | 15,413 | 14 |
| 1933 | 13,085 | 4,203 | 32 | 14,968 | 7,336 | 49 | 16,965 | 149 | 1 | 99,411[6] | 11,688 | 12 |
| Average | 16,295 | 5,438 | 33 | 16,915 | 12,973 | 77 | 17,082 | 1,035 | 5 | 114,647 | 19,447 | 17 |

Source: Auditor of Public Accounts, *Biennial Reports;* 1924-1934.

[1] Includes all county, township, city and village, school, and all other local levies.

[2] Does not include 5,361 back tax.

[3] Does not include 6,369 back tax.

[4] Does not include 14,177 back tax.

[5] Does not include 19,099 back tax.

[6] Does not include 24,930 back tax.

road system in Illinois by means of highway-user fees, with special reference to the fees and taxes paid by trucks and busses. Taxation of passenger automobiles is not considered, inasmuch as the inequalities of highway taxation are probably more evident in the case of trucks and busses and consequently subject to closer analysis. Trucks and busses may be classified in three categories: (1) common motor carriers, i.e., all carriers of passengers or property for compensation holding themselves out to serve the public indiscriminately, operating over a fixed route at regular intervals and rendering such service at a fixed charge; (2) contract motor carriers, i.e., all carriers for compensation not included in the term common motor carrier; (3) private motor carriers, i.e., all motor vehicles other than passenger automobiles, not operated for compensation and not included in the terms common motor carriers or contract motor carriers.

## Ad Valorem Taxation

Customarily the most important fees and taxes paid by motor vehicle owners or operators are those based on the privilege of using the roads and on actual use. Any property taxes paid on trucks and busses are frequently looked upon as additional and unwarranted taxation by the taxpayer. It is probably correct to regard registration fees and motor fuel taxes merely as payments for special privileges. They are in effect fees for the use of publicly-operated toll roads. Property taxes, because they finance general governmental functions, are in another category. There may be some administrative justification for changing present methods of assessment, but there is no ethical basis for removing the property tax from trucks and busses while continuing it on other forms of property. The payment of special fees related to their use of the roads does not cancel any further obligation of the owners of such property to support the necessary services of government.

The assessed valuations of trucks and busses in Illinois together with the number assessed were reported separately in 1934 for the first time. Table 3 shows the number registered, the number assessed, and the assessed valuation of the trucks and busses assessed in the several counties of Illinois. These data demonstrate the relative inefficiency of the ad valorem assessment of trucks and busses in this State, for 50 per cent of those registered escaped assessment in 1934.[1] This situation can be remedied to a considerable extent by furnishing each of the county supervisors of assessment with a comprehensive list of vehicles registered in his county.[2] Although commercial agencies compile such lists, there seems to be no reason why this service could not be performed by the secretary of state with little or no expense to the counties, and little expense to the State. If all registered trucks and busses were assessed, at least $4,000,000 could be added to the tax rolls in Downstate counties alone, and at least $1,000,000 in Cook County.[1]

---

[1] An estimate for Wisconsin is that only about 80 per cent of the registered vehicles were assessed. Cf. "Wisconsin Financial Survey," *Public Roads*, April, 1933, p. 23.

[2] This service is already provided for purposes of law enforcement; cf. sec. 8 of the Motor Vehicle Law of 1919 as amended (Smith-Hurd, *Annotated Statutes*, c. 95½, sec. 8). This section provides that the secretary of state shall furnish the names, addresses, and license numbers to county sheriffs and city and village chiefs of police. It would be a relatively simple matter to furnish such information also to the supervisors of assessments.

One of the first steps to be taken in revising the present methods of motor vehicle taxation is to improve the administration of the property tax as it applies to trucks and busses.[2] Specifically an effort should be made to assess *all* registered vehicles. Present assessment technique is generally hampered by a rather widespread lack of information concerning the location and ownership of registered vehicles domiciled in the various assessment districts. Unless those vehicles now benefiting by conditions of general administrative lethargy are assessed for general revenue purposes, the inequities of the general property tax which arise from this source will continue unabated.[3]

Improvement of individual assessments should also be sought. This should be achieved by utilizing available technical information as to the average values of such equipment. The difficulties encountered by local assessors in appraising the rolling stock of common and contract carriers operating fleets of trucks has led to a transference of the assessing function in certain states to state agencies. All common carriers whether operating intrastate or interstate are state-assessed in Alabama, California, Colorado, Kansas, Maryland, Utah, Virginia, Washington, and West Virginia. Only interstate common carriers are state-assessed in Nebraska and Wyoming. In Arkansas intercounty common and contract carriers are state-assessed. Contract carriers are also assessed by a state agency in California.

Two items are of especial interest in considering the growth of state assessment of this type of property. The first is that in Wyoming and Nebraska the trucks and busses of interstate carriers are state-assessed, the full value of the property being apportioned for assessment purposes according to the mileage made in the state relative to the total mileage made everywhere. The legality of such a procedure does not seem to

---

[1] An indication of the results which might be expected from the furnishing of such information can be seen from the experience of Maryland. With only one-third as many motor vehicles registered as Illinois, Maryland reported a greater assessed valuation for that type of property—a fact that cannot be explained by any differences in assessment ratios. A quotation from the *9th Biennial Report* of the Maryland State Tax Commission, 1933 (p. 13), illustrates the benefits to be derived from dissemination of situs and ownership information to local assessing officials:

> "With the cooperation of the commissioner of motor vehicles, the commission has been enabled to place in the hands of the supervisors of assessments for the various counties a comprehensive list of all owners of motor vehicles, showing the post office addresses, make of car, and date of manufacture. This has aided materially in the accurate assessment of motor vehicles and added thousands of dollars to the assessable basis."

[2] Benefits arising from the dissemination of information pertinent to the assessment of trucks and busses are indicated in Roy G. Blakey, *Report on Taxation in West Virginia* (1930), p. 194.

[3] The failure of local assessors to assess trucks and busses is fully representative of the situation with regard to passenger automobiles. The problem has generally been met in two ways. Nineteen states have abolished the taxation of automobiles as property, although in certain cases somewhat higher registration fees have been imposed to compensate for the elimination of the property tax. In eight states payment of property taxes has been assured by making payment of such taxes a prerequisite to registration.

Elimination of the property tax is explained by Sandage and Nelson in *Motor Vehicle Taxation for Highway Purposes* (1932), p. 8:

> "This action on the part of these states has in most cases not been designed to lessen the tax burden of the motor vehicle owner; rather, it has been taken as a step in the direction of administrative simplification. Experience has shown that it is very difficult to secure and maintain a full, complete listing of automobiles on the personal property rolls; that the average assessor is unlikely to appraise equitably diverse types and models of motor vehicles; and that delinquent taxes constitute a serious and continuing problem in connection therewith."

## TABLE 3

## ASSESSMENT OF TRUCKS AND BUSSES IN ILLINOIS COUNTIES, 1934

| County | Number assessed | Number registered | Percentage assessed | Total assessment | Average assessed value |
|---|---|---|---|---|---|
| Adams | 1,188 | 2,094 | 56.7 | $ 150,163 | $126.40 |
| Alexander | 205 | 406 | 50.5 | 24,595 | 119.98 |
| Bond | 307 | 438 | 70.1 | 23,190 | 75.54 |
| Boone | 322 | 529 | 60.9 | 20,396 | 63.34 |
| Brown | 93 | 194 | 47.9 | 8,550 | 91.94 |
| Bureau | 750 | 1,425 | 52.6 | 60,145 | 80.19 |
| Calhoun | 224 | 221 | 101.4 | 30,080 | 134.29 |
| Carroll | 228 | 605 | 37.7 | 19,600 | 85.96 |
| Cass | 318 | 532 | 59.8 | 16,495 | 51.87 |
| Champaign | 1,132 | 1,924 | 58.8 | 74,562 | 65.86 |
| Christian | 674 | 1,039 | 64.9 | 43,855 | 65.07 |
| Clark | 231 | 473 | 48.8 | 10,170 | 44.03 |
| Clay | 208 | 314 | 66.2 | 11,941 | 57.41 |
| Clinton | 428 | 568 | 75.4 | 45,650 | 106.65 |
| Coles | 573 | 970 | 59.1 | 33,500 | 58.45 |
| Cook | 23,667 | 64,347 | 36.8 | 2,838,708 | 119.94 |
| Crawford | 287 | 589 | 48.7 | 18,682 | 65.09 |
| Cumberland | 138 | 165 | 83.6 | 7,610 | 55.14 |
| DeKalb | 495 | 1,162 | 42.6 | 39,055 | 78.90 |
| DeWitt | 226 | 446 | 50.7 | 13,835 | 61.22 |
| Douglas | 261 | 439 | 59.5 | 15,321 | 58.70 |
| DuPage | 1,240 | 2,362 | 52.5 | 55,748 | 44.96 |
| Edgar | 338 | 831 | 40.7 | 20,745 | 61.38 |
| Edwards | 137 | 188 | 72.9 | 13,322 | 97.24 |
| Effingham | 263 | 504 | 52.2 | 23,455 | 89.18 |
| Fayette | 302 | 462 | 65.4 | 24,335 | 80.58 |
| Ford | 413 | 488 | 84.6 | 15,105 | 36.57 |
| Franklin | 564 | 942 | 59.9 | 31,521 | 55.88 |
| Fulton | 745 | 1,184 | 62.9 | 59,690 | 80.13 |
| Gallatin | 135 | 229 | 59.0 | 10,880 | 80.59 |
| Greene | 265 | 479 | 55.3 | 21,600 | 81.51 |
| Grundy | 542 | 675 | 80.3 | 25,060 | 46.24 |
| Hamilton | 122 | 181 | 67.4 | 9,660 | 79.18 |
| Hancock | 520 | 751 | 69.2 | 32,209 | 61.94 |
| Hardin | 96 | 100 | 96.0 | 10,655 | 110.99 |
| Henderson | 205 | 213 | 96.2 | 13,960 | 68.10 |
| Henry | 779 | 1,492 | 52.2 | 59,370 | 76.21 |
| Iroquois | 735 | 1,056 | 69.6 | 37,598 | 51.15 |
| Jackson | 528 | 775 | 68.1 | 37,400 | 70.83 |
| Jasper | 151 | 214 | 70.6 | 8,638 | 57.20 |
| Jefferson | 293 | 561 | 52.2 | 31,390 | 107.13 |
| Jersey | ...... | 372 | ...... | ......... | ....... |
| JoDaviess | 367 | 730 | 50.3 | 27,530 | 75.01 |
| Johnson | 11 | 160 | 6.9 | 2,000 | 181.82 |
| Kane | 1,967 | 3,836 | 51.3 | 212,654 | 108.11 |
| Kankakee | 551 | 1,281 | 43.0 | 41,820 | 75.90 |
| Kendall | 288 | 349 | 82.5 | 17,700 | 61.45 |
| Knox | 1,088 | 1,641 | 66.3 | 92,280 | 84.82 |
| Lake | 1,368 | 3,076 | 44.5 | 97,195 | 71.05 |
| LaSalle | 1,990 | 3,102 | 64.2 | 141,495 | 71.10 |
| Lawrence | 327 | 461 | 70.9 | 26,781 | 81.90 |
| Lee | 799 | 1,268 | 63.0 | 53,125 | 66.49 |
| Livingston | 1,238 | 1,285 | 96.3 | 52,550 | 42.45 |
| Logan | 644 | 812 | 79.3 | 39,571 | 61.44 |
| Macon | 1,641 | 2,495 | 65.8 | 137,880 | 84.02 |
| Macoupin | 470 | 1,123 | 41.9 | 35,442 | 75.41 |
| Madison | 1,740 | 3,511 | 49.6 | 237,000 | 136.21 |
| Marion | 494 | 827 | 59.7 | 37,330 | 75.57 |
| Marshall | 242 | 373 | 64.9 | 18,755 | 77.50 |
| Mason | 359 | 588 | 61.1 | 18,472 | 51.45 |
| Massac | 124 | 214 | 57.9 | 11,705 | 94.40 |
| McDonough | 652 | 995 | 65.5 | 42,576 | 65.30 |
| McHenry | 959 | 1,856 | 51.7 | 70,220 | 73.22 |
| McLean | 1,463 | 2,242 | 65.3 | 96,728 | 66.12 |
| Menard | 221 | 339 | 65.2 | 20,980 | 94.93 |
| Mercer | 336 | 513 | 65.5 | 26,765 | 79.66 |
| Monroe | 544 | 608 | 89.5 | 43,680 | 80.29 |
| Montgomery | 665 | 940 | 70.7 | 51,263 | 77.09 |

TABLE 3—(Concluded)

| County | Number assessed | Number registered | Percentage assessed | Total assessment | Average assessed value |
|---|---|---|---|---|---|
| Morgan | 601 | 918 | 65.5 | 45,535 | 75.77 |
| Moultrie | 206 | 303 | 68.0 | 10,585 | 51.38 |
| Ogle | 601 | 918 | 65.5 | 45,535 | 75.77 |
| Peoria | 1,968 | 4,049 | 48.6 | 356,290 | 181.04 |
| Perry | 317 | 527 | 60.2 | 28,900 | 91.17 |
| Piatt | 376 | 458 | 82.1 | 18,403 | 48.94 |
| Pike | 308 | 621 | 49.6 | 24,360 | 79.09 |
| Pope | 75 | 111 | 67.6 | 5,160 | 68.80 |
| Pulaski | 139 | 314 | 45.6 | 9,940 | 71.51 |
| Putnam | 68 | 149 | 66.2 | 6,400 | 94.12 |
| Randolph | 518 | 783 | 71.3 | 41,866 | 80.82 |
| Richland | 259 | 363 | 71.3 | 19,437 | 75.04 |
| Rock Island | 1,554 | 2,376 | 65.4 | 107,820 | 69.38 |
| Saline | 401 | 717 | 55.9 | 20,813 | 51.90 |
| Sangamon | 2,126 | 3,312 | 64.2 | 227,615 | 107.06 |
| Schuyler | 181 | 258 | 70.2 | 11,145 | 61.57 |
| Scott | 169 | 231 | 73.2 | 10,390 | 61.48 |
| Shelby | 476 | 637 | 74.7 | 28,786 | 60.47 |
| Stark | 217 | 301 | 72.1 | 22,345 | 102.97 |
| St. Clair | 2,891 | 4,670 | 61.9 | 226,592 | 78.38 |
| Stephenson | 902 | 1,500 | 60.1 | 80,052 | 88.75 |
| Tazewell | 720 | 1,322 | 54.5 | 60,555 | 84.10 |
| Union | 385 | 502 | 76.7 | 34,450 | 89.48 |
| Vermilion | 1,704 | 2,360 | 72.2 | 127,895 | 75.06 |
| Wabash | 193 | 262 | 73.7 | 20,261 | 104.98 |
| Warren | 403 | 744 | 54.2 | 25,760 | 63.92 |
| Washington | 371 | 522 | 71.1 | 32,645 | 87.99 |
| Wayne | 190 | 289 | 65.7 | 11,341 | 59.69 |
| White | 178 | 392 | 45.4 | 9,482 | 55.27 |
| Whiteside | 1,123 | 1,521 | 73.8 | 76,550 | 68.17 |
| Will | 1,145 | 2,667 | 42.9 | 99,117 | 86.57 |
| Williamson | 656 | 950 | 69.1 | 61,646 | 93.97 |
| Winnebago | 1,858 | 2,839 | 65.4 | 157,390 | 84.71 |
| Woodford | 703 | 835 | 84.2 | 35,100 | 49.93 |
| Total | 84,720 | 165,983[1] | 51.0 | $7,789,252 | $ 91.94 |

[1] Jersey County excluded.

have been brought into question and conceivably follows from the tenets of apportionment established in *Pullman's Palace Car Co. v. Pennsylvania,* 141 U. S. 613. The second is that in Nebraska and Kansas a state-wide average tax rate is employed to circumvent the difficulties of intrastate distribution of the assessments. In several states, notably Kansas and Utah, the assessment is made by taking into account the value of all operating property as shown by book values of equipment, stock and bond values, and earnings data.

State assessment should be adopted in Illinois for trucks and busses moving regularly in this state in interstate commerce. Even in the case of vehicles engaged in intrastate commerce, state assessment with distribution to the counties where such trucks and busses were registered would mean the assessment of thousands of vehicles which now pay no property taxes.

## Motor Vehicle Fees and Taxes

### Registration Fees

**Private Carrier Fees in Illinois**—The principal auxiliary tax laid upon motor vehicles is the registration fee. This is in the way of a service charge to cover the cost of facilities provided and the regulation made necessary by the use to which those facilities are put. It is strictly a benefit tax and has been so regarded in Illinois. Here the registration fee has been typically a flat fee which shows some progressive tendencies, being higher for trucks of greater weight than for the lighter vehicles. The most recent change in this fee was made in 1935, when a law was enacted, effective January 1, 1936, giving the owners of motor busses, trucks, and trailers the option of paying either a flat tax or a mileage tax in addition to a required license fee of $5.

From 1907 to 1919 registration fees applied alike to passenger cars and trucks in Illinois. From 1907 to 1909 the fee was a single payment of $2 which did not need to be renewed from year to year.[1] In 1909 the fee was made an annual charge,[2] and in 1911 the first motor vehicle code was enacted and a road fund set up as a treasury account definitely earmarking registration fees for road purposes.[3] At that time the fee was changed from a flat charge to one based on horsepower.

A separate schedule of fees for second division vehicles (i.e., freight-carrying vehicles and passenger vehicles carrying more than seven passengers) was established for the first time by the Motor Vehicle Act of 1919.[4] The fees were:

| GROSS WEIGHT | |
|---|---|
| 5,000 lbs. or less | $12.00 |
| 5,000 lbs. to 12,000 lbs. | 22.50 |
| 12,000 lbs. to 15,000 lbs. | 35.00 |
| 15,000 lbs. and over | 60.00 |
| Tractors | 25.00 |

Parts of this schedule were changed in 1923 as follows:[5]

| GROSS WEIGHT | |
|---|---|
| Over 12,000 lbs. and not over 16,000 lbs. | $ 75.00 |
| Over 16,000 lbs. and not over 20,000 lbs. | 100.00 |
| Over 20,000 lbs. | 150.00 |

In addition, tractors were made subject to regular weight fees as other second division vehicles.

Although a separate schedule for trailers was set up in 1929, there was no further change in the fees of second division vehicles until 1931, when certain of the fees were amended as follows:[6]

| GROSS WEIGHT | |
|---|---|
| 16,000 lbs. to 20,000 lbs. | $110.00 |
| 20,000 lbs. to 24,000 lbs. | 150.00 |
| Over 24,000 lbs. (6 wheels) | 250.00 |

In addition the maximum fee for trailers and semi-trailers was raised from $100 to $175.

Senate Bill 601, enacted by the 1935 legislative session to become effective January 1, 1936, repealed section 9a and entirely revised the registration fees required of second division vehicles. The law now requires a license fee of $5 of all second division vehicles and in addition either a flat weight tax equal in amount to the difference between the above license fee of $5 and the regular fees that prevailed from 1932 to 1936; or a mileage tax computed at a rate of 1 to 20 mills per mile according to the gross weight of the vehicle. In general it may be said that the amendment does not represent an increase in the registration fees of second division vehicles. If anything, the result of the act has been to reduce the fees for some vehicle owners who were subject to the regular registration fee. By exercising the mileage tax option these owners may lower their taxes. The aim of the bill was not to increase truck and bus fees but to redistribute them as nearly as possible according to the use of the highways.

---

[1] *Laws, 1907-1908*, p. 510.
[2] *Laws, 1909*, p. 337.
[3] *Laws, 1911*, p. 488.
[4] *Laws, 1919*, p. 673.
[5] *Laws, 1923*, p. 548.
[6] *Laws, 1931*, p. 796.

**Private Carrier Fees in Other States**—There is little uniformity in the registration fees charged trucks and busses in the 48 states. No common basis exists for determining the factors considered in setting a license fee. Schedules of fees vary widely even among states using an identical basis for determining such fees. Additional taxes in the form of gross receipts, ton-mile, or other levies, operate to influence the level or character of the registration fees used. The most common basis for determination of license fees is weight, but weight is variously defined as net weight, gross weight, chassis weight, or carrying capacity. Some states employ a combination of weight and horsepower, while one resorts to value. For purposes of comparison only those states are here considered in which the basis for determining the registration fee can be reduced satisfactorily to a gross weight basis. This excludes Minnesota, which uses value, and Louisiana and Tennessee, which use a combination of horsepower and capacity. Of the 45 states using some weight basis, 21 employ capacity; 12, including Illinois, gross weight; 10, net weight; 2, chassis weight; and 1, chassis weight and capacity. Table 4 was used in converting fees based on these varying standards to a gross weight equivalent. It embodies the results of a survey conducted by the United States Bureau of Public Roads.[1] Intermediate weights not covered in the survey were derived by interpolation.

By the use of this conversion table the fees of 45 states (including Illinois) were expressed in terms of gross weight. Gross weight is understood through custom and usage to mean the weight of the vehicle equipped for the road plus the manufacturer's rated carrying capacity. Chassis weight is taken to be net weight minus the truck body and all equipment not essential to operation of the truck. The average fees in Illinois and other states after conversion to a uniform gross weight basis for trucks of varying weight (1,000 to 40,000 lbs.) are shown in Table 5. It should be noted that these fees are paid by all private, common, and contract carriers, but in several states additional registration fees are required of common and contract vehicles. These additional fees are summarized in Tables 6 and 7. Table 5 shows the average fee charged at each weight in the 44 states exclusive of Illinois.

---

[1] United States Bureau of Public Roads, *Public Roads,* October, 1934, Vol. 15, no. 8, p. 190; hereinafter cited as *Public Roads.*

## TABLE 4

## CONVERSION EQUIVALENTS FOR TRUCK WEIGHTS

(Unit: Thousands of pounds)

| Gross weight | Capacity | Net weight | Chassis weight |
|---|---|---|---|
| 1 | 1 | 1 | 1 |
| 2 | 1 | 1 | 1 |
| 3 | 1 | 2 | 2 |
| 4 | 1 | 3 | 2 |
| 5 | 1 | 4 | 3 |
| 6 | 2 | 4 | 3 |
| 7 | 3 | 4 | 3 |
| 8 | 3 | 5 | 4 |
| 9 | 4 | 5 | 4 |
| 10 | 4 | 6 | 4 |
| 11 | 5 | 6 | 4 |
| 12 | 5 | 7 | 5 |
| 13 | 5 | 8 | 6 |
| 14 | 6 | 8 | 6 |
| 15 | 7 | 8 | 6 |
| 16 | 7 | 9 | 7 |
| 17 | 7 | 10 | 8 |
| 18 | 8 | 10 | 8 |
| 19 | 9 | 10 | 8 |
| 20 | 9 | 11 | 8 |
| 21 | 10 | 11 | 8 |
| 22 | 10 | 12 | 9 |
| 23 | 11 | 12 | 9 |
| 24 | 11 | 13 | 10 |
| 25 | 12 | 13 | 10 |
| 26 | 13 | 13 | 10 |
| 27 | 13 | 14 | 11 |
| 28 | 14 | 14 | 11 |
| 29 | 14 | 15 | 11 |
| 30 | 15 | 15 | 11 |
| 31 | 15 | 16 | 12 |
| 32 | 16 | 16 | 12 |
| 33 | 17 | 16 | 12 |
| 34 | 17 | 17 | 13 |
| 35 | 18 | 17 | 13 |
| 36 | 19 | 17 | 13 |
| 37 | 19 | 18 | 14 |
| 38 | 20 | 18 | 14 |
| 39 | 21 | 18 | 14 |
| 40 | 21 | 19 | 14 |

Adapted from: United States Bureau of Public Roads, *Public Roads,* Vol. 15, No. 8 (Oct. 1934), Washington, D. C., p. 190.

Illinois truck fees are approximately 85 per cent of the average fee in the 44 other states.[1] However, it should be noted that at the point where the Illinois fee is highest relative to the average fee in other states, the excess is only 21 per cent; whereas at the weight where the Illinois fee is lowest, the deficiency is approximately 58 per cent in terms of the

---

[1] In the higher weight brackets the average fees show some erratic fluctuations. Ordinarily there should be a continuous increase throughout the schedule. The real cause of this is that those states with comparatively low maximum weight limits have built up their schedule of fees to approximate the maximum fees of other states having higher weight limitations; for example, in Texas and Alabama, fees at maximum weights are considerably in excess of those in other states at the same weight.

## TABLE 5

## PRIVATE TRUCK FEES CHARGED IN ILLINOIS AND 44 OTHER STATES[1]

| Gross weight (Thousands of pounds) | Illinois fee | Average fee 44 other states[2] | Illinois fee as percentage of average |
|---|---|---|---|
| 1 | $ 10 | $ 9.64 | 103.7% |
| 2 | 10 | 10.27 | 97.4 |
| 3 | 12 | 12.68 | 94.6 |
| 4 | 12 | 15.86 | 75.7 |
| 5 | 12 | 20.20 | 59.4 |
| 6 | 12 | 23.43 | 51.2 |
| 7 | 12 | 28.43 | 42.2 |
| 8 | 24 | 34.36 | 69.8 |
| 9 | 24 | 41.73 | 57.5 |
| 10 | 35 | 46.02 | 76.1 |
| 11 | 35 | 55.43 | 63.1 |
| 12 | 50 | 61.73 | 81.0 |
| 13 | 50 | 69.32 | 72.1 |
| 14 | 75 | 77.98 | 96.2 |
| 15 | 75 | 88.57 | 84.7 |
| 16 | 110 | 93.39 | 117.8 |
| 17 | 110 | 104.11 | 105.7 |
| 18 | 110 | 115.32 | 95.4 |
| 19 | 110 | 131.23 | 83.8 |
| 20 | 150 | 135.09 | 111.0 |
| 21 | 150 | 157.95 | 95.0 |
| 22 | 150 | 165.50 | 90.6 |
| 23 | 150 | 182.91 | 82.0 |
| 24 | 150 | 185.36 | 80.9 |
| 25 | 250 | 206.09 | 121.3 |
| 26 | 250 | 223.70 | 111.8 |
| 27 | 250 | 247.75 | 100.9 |
| 28 | 250 | 261.95 | 95.4 |
| 29 | 250 | 265.43 | 94.2 |
| 30 | 250 | 284.77 | 87.8 |
| 31 | 250 | 288.48 | 86.7 |
| 32 | 250 | 292.55 | 85.5 |
| 33 | 250 | 300.39 | 83.2 |
| 34 | 250 | 302.34 | 82.7 |
| 35 | 250 | 307.07 | 81.4 |
| 36 | 250 | 311.02 | 80.4 |
| 37 | 250 | 313.59 | 79.7 |
| 38 | 250 | 329.02 | 76.0 |
| 39 | 250 | 333.34 | 75.0 |
| 40 | 250 | 335.11 | 74.6 |

[1] As of April 1, 1935.
[2] All states excepting Illinois, Louisiana, Minnesota and Tennessee.

average. The significance of the results is considerably augmented by the fact that many of the states, all of which were given equal weight in the averages, do not have highway plants comparable with Illinois and consequently do not have the same revenue requirements. A modal comparison of the fees would have been more desirable, but the rates do not demonstrate any modal characteristics.

These comparisons demonstrate the relatively low level of registration fees in Illinois. They increase more slowly and taper off more quickly than elsewhere, indicating a material degree of regressivity relative to weight. Judged by the practices in other states this results in inadequate taxation of trucks and busses all along the line. Also the presence of "levels" in the scale of registration fees,[1] where there is often a substantial increase in weight without an increase in fees, is incompatible with the generally accepted theory that trucks should pay in proportion to their destructiveness to the road.

**Additional Fees of Common Carriers**—Common carriers are subjected to differential taxation in many states. In most cases this takes the form of special mileage and gross receipts taxes. Some 20 states have levied mileage taxes on common carriers and 10 states gross receipts taxes. However, another trend in the taxation of these carriers is found in additional registration fees which are levied in 13 states. Eight of these are also to be found in the list of states levying special taxes on common and contract carriers.[2] Discussion of additional registration fees in this connection is undertaken here for the purpose of comparing relative motor vehicle tax burdens in Illinois with those in other states. Inasmuch as no special additional taxes are levied in this state at the present time, registration fees form the only convenient basis of comparison.[3]

The differential burden of registration fees on common carrier motor transportation is indicated in Table 6. It is to be emphasized that Illinois is now practically the only state not levying special taxes or requiring additional registration fees of these carriers. The practices of other states are not a sure guide to proper policy for Illinois, but their examination may indicate steps to be taken or avoided. It is especially true that comparison of Illinois registration fees with averages of those of other states is not a trustworthy criterion for appraisal of the Illinois level of fees, since fees should be fixed with regard primarily to annual highway costs and only incidentally with regard to practices in other jurisdictions. Whether vehicles are under-taxed or over-taxed in Illinois does not depend on whether they pay higher or lower fees than would be charged elsewhere; it depends rather on the relationship between the fees charged and the service rendered. Nevertheless, the averages for other states, as employed in the tables, afford the most convenient method of reviewing the prevailing systems and the comparison suggests points for special inquiry by emphasizing variations in rate schedules or levels.

**Explanation of Differential Fees for Common Carriers**—Several reasons have been advanced to show why common carriers should pay more than private carriers for the use of the highways. One is that common carriers make the highways their place of business without making any commensurate payment for that privilege. Special franchise taxes are imposed in many states for the use of public property; for example, the location of pipes, conduits, or pole lines in city streets. The same principle is regarded in some quarters as applicable to common motor carriers. Indeed, the courts have declared that common carriers for hire, who make the highways their place of business, may properly be charged an extra tax for such use.[4]

---

[1] Such "levels" occur in the present classification at 8-9 tons, 10-12, and 13-20 tons.

[2] Cf. Table 13, p. 68 *infra*.

[3] Illinois did impose special taxes on common carriers from 1921-1935. Administrative difficulties were such, however, that after a time virtually no effort was made to collect these taxes.

[4] Cf. *Hendrick* v. *Maryland* 235 U. S. 610, and *Kane* v. *New Jersey* 242 U. S. 160.

## TABLE 6

## REGISTRATION FEES FOR COMMON MOTOR CARRIERS OF PROPERTY IN ILLINOIS AND 13 OTHER STATES, AND AMOUNTS BY WHICH THEY EXCEED PRIVATE TRUCK FEES[1]

| Gross weight (Thousands of pounds) | Illinois | | Average, 13 other states[3] | | Illinois fee as percentage of average fee |
|---|---|---|---|---|---|
| | Fee | Former excess[2] | Fee | Excess[4] | |
| 1 | 25 | 15 | 33.46 | 41.46 | 74.7 |
| 2 | 40 | 30 | 43.23 | 34.62 | 92.5 |
| 3 | 57 | 45 | 48.46 | 37.16 | 117.6 |
| 4 | 72 | 60 | 56.46 | 42.00 | 127.5 |
| 5 | 87 | 75 | 71.31 | 52.84 | 122.0 |
| 6 | 102 | 90 | 86.31 | 64.84 | 118.2 |
| 7 | 117 | 105 | 96.00 | 70.54 | 121.9 |
| 8 | 144 | 120 | 119.08 | 87.00 | 120.9 |
| 9 | 159 | 135 | 133.00 | 95.31 | 119.5 |
| 10 | 185 | 150 | 142.92 | 101.44 | 129.4 |
| 11 | 200 | 165 | 166.54 | 118.38 | 120.1 |
| 12 | 230 | 180 | 186.46 | 128.39 | 123.4 |
| 13 | 245 | 195 | 237.38 | 175.08 | 103.2 |
| 14 | 285 | 210 | 250.92 | 184.08 | 113.6 |
| 15 | 300 | 225 | 274.92 | 199.62 | 109.1 |
| 16 | 350 | 240 | 294.62 | 210.23 | 118.8 |
| 17 | 365 | 255 | 310.31 | 220.38 | 117.6 |
| 18 | 380 | 270 | 323.92 | 225.70 | 117.3 |
| 19 | 395 | 285 | 344.00 | 231.77 | 114.8 |
| 20 | 450 | 300 | 354.31 | 238.84 | 127.0 |
| 21 | 465 | 315 | 361.46 | 242.39 | 128.6 |
| 22 | 480 | 330 | 377.31 | 250.31 | 127.2 |
| 23 | 495 | 345 | 394.38 | 242.47 | 125.5 |
| 24 | 510 | 360 | 401.08 | 245.84 | 127.2 |
| 25 | 625 | 375 | 414.62 | 256.23 | 150.7 |
| 26 | 640 | 390 | 437.85 | 235.00 | 146.2 |
| 27 | 655 | 405 | 454.15 | 252.77 | 144.2 |
| 28 | 670 | 420 | 467.62 | 251.84 | 143.3 |
| 29 | 685 | 435 | 495.38 | 280.54 | 138.3 |
| 30 | 700 | 450 | 521.92 | 254.23 | 134.1 |
| 31 | 715 | 465 | 541.23 | 272.46 | 132.1 |
| 32 | 730 | 480 | 558.00 | 278.92 | 130.8 |
| 33 | 745 | 495 | 592.54 | 297.84 | 125.7 |
| 34 | 760 | 510 | 613.31 | 315.54 | 123.9 |
| 35 | 775 | 525 | 636.23 | 330.31 | 121.8 |
| 36 | 790 | 540 | 678.85 | 362.23 | 116.4 |
| 37 | 805 | 555 | 703.77 | 383.92 | 114.4 |
| 38 | 820 | 570 | 729.23 | 406.77 | 112.4 |
| 39 | 835 | 585 | 767.08 | 434.15 | 108.9 |
| 40 | 850 | 600 | 821.85 | 463.07 | 103.4 |

---

[1] As of April 1, 1935.

[2] These figures represent the excess of motor carrier fees over private truck fees before July, 1935, when *Laws, 1935*, p. 1233, repealed the excess fees. Prevailing fees may be determined by deducting excesses from fees.

[3] The states are Florida, Georgia, Idaho, Indiana, Maryland, Missouri, Nevada, Ohio, Rhode Island, South Dakota, Virginia, West Virginia, and Wisconsin. The Georgia fees included here are the maximum chargeable under the statute.

[4] The average excess is pulled down by the fact that in Virginia the fees for common carriers are lower, at many weights, than for private trucks, the difference being more than counterbalanced by a two per cent gross receipts tax or, if this is inoperative, a mileage tax in addition to license fees. In Wisconsin a mileage tax is optional; in that state the fees for common carriers apply also to private carriers having a gross of more than four tons.

Another reason advanced for the differential taxation of common carriers is that in the course of their business they travel a relatively greater number of miles than private carriers. This supposition is open to exception and is by no means infallible; nevertheless it is widely accepted.[1] On the basis of this assumption, the gasoline tax tends to equalize the effective tax burdens of private and common carriers when their mileage is disproportionate, but it does not correct the inequality completely. The gasoline tax merely compensates for the effects of usual or average highway use. Damage done by heavy trucks and busses must be reached by other means. Some special form of tax is therefore held to be necessary to offset the inability of the motor fuel tax adequately to measure excessive damage to the roads.[2]

A third reason for the special taxation of common carriers has been urged by the railroads. For short hauls of particular commodities, motor carriers have provided serious competition for rail transportation. Representatives of the railroads point out that the latter are required to pay taxes on their privately-constructed right of way, whereas their motorized competitors are able to sell transportation at lower costs because of their comparative exemption from a large share of the highway costs fairly attributable to their traffic. The courts themselves seem to have taken a stand on the issue of differential governmental benefits to competing forms of transportation. Thus in *Sproles v. Binford*, 286 U. S. 394, the court declared:[3]

> The use of highways for truck transportation has its manifest convenience, but we conceive no constitutional ground for denying to the State the right to foster a fair distribution of the traffic to the end that all necessary facilities should be maintained and that the public should not be inconvenienced by inordinate uses of its highways for purposes of gain.
>
> The State has a vital interest in the appropriate utilization of the railroads which serve its people as well as in the proper maintenance of its highways as safe and convenient facilities.

In 1934 the Minnesota Tax Commission made the following recommendation.[4]

> Railroads provide the land they use for their right-of-way, they build their own tracks and in every way furnish at their own expense everything that goes into the making of the transportation highway that they use. These railroads are now being subjected to a very effective competition by bus companies that are taking a large share of the business heretofore going to the railroads. It is the opinion of this commission that these busses and trucks should pay a gross earnings tax commensurate with the gross earnings tax paid by railroads, and in measuring the amount or extent of said tax it should not be overlooked that the public furnishes the right-of-way and builds the roads used by the bus and truck companies. In other words the public pays the whole of the construction and maintenance cost of the "road" over which the truck and buss companies operate.

---

[1] This supposition is made in *Public Roads*, Vol. 15, No. 8 (Oct., 1934), p. 190, where average truck travel (private) is estimated at 10,000 miles; common and contract truck travel at 15,000 miles; tractor-trucks and trucks with trailers and semi-trailer units (usually common and contract carriers) at 20,000 miles; and busses at 25,000 miles.

[2] Sandage and Nelson, *op. cit.*, p. 86.

[3] Cf. also *Stephenson* v. *Binford*, 287 U. S. 273.

[4] *Report, 1934*, Minnesota Tax Commission, p. 5.

> It is not an overstatement to say that the public builds these highways and maintains them at the expense of the taxpayers and then turns them over to the buss transportation companies with a bow and a "help yourself." Under these circumstances and in view of these facts is it unreasonable to suggest that the taxes paid by these companies should be higher and more onerous than those imposed on motor vehicles generally? We respectfully urge the legislature to carefully consider this subject. And let it be understood that when we say that the gross earnings tax on commercial busses and trucks should be commensurate with that imposed on railroad companies, we mean a higher gross earnings rate than that imposed on railroads because of the fact that the transportation highway used by the commercial busses and trucks is built, furnished and maintained wholly by and at public expense.

This is an extreme statement of the rail-truck controversy, attacking differential tax burdens from the point of view of an unjustifiable advantage given the truck and bus operator by providing him with an extensive right-of-way at relatively no cost to himself and at considerable public expense. It is difficult to subscribe to the argument in the manner that the Minnesota Tax Commission has presented it. Indeed, the argument as given presupposes a highway reserved for the exclusive use of commercial motor vehicle transportation. It disregards the extent to which commercial carriers share the use of the highways with private vehicle traffic. Railroads indulge in exclusive use of their right-of-way, even leasing part of it for a consideration to telegraph and telephone companies for the erection of poles and installation of transmission wires. Moreover, the history of railroad finance is itself replete with public subsidy.

It would perhaps be more logical and dispassionate to refuse to use the taxing power for the purpose of equalizing competitive differences between different types of carriers; and to confine the scope of future highway taxation to (1) raising revenue equal to the cost of constructing and maintaining highways, and (2) the proper allocation of the expense among all who benefit from the provision of highway facilities.

Any system of taxation which produces revenue insufficient to meet current expenses and adequately to amortize previously incurred debt amounts to granting a direct subsidy to those who benefit from the improved highway system. In this sense most commercial highway transportation in Illinois is being subsidized at the present time. The relatively greater economic advantage afforded society should ultimately determine the degree of development of alternative types of transportation. Ordinarily this selection would be made strictly on the basis of competition but the large investment in fixed capital required both in highway and railroad transportation makes public assistance a necessity and for this reason allowance should be made for the non-competitive elements introduced by subsidies. The fact that any particular form of transportation is subsidized is not prima facie evidence that this is an unfair operation of the selective process. It is essential, however, that low cost transportation by commercial motor vehicles demonstrate serviceable and economic advantages apart from public assistance in order to justify their subsidy. It is highly probable that highway expenditures made for the exclusive benefit of heavy trucks and busses have been regarded as items of general benefit, when this general benefit has not actually been demonstrated. However, if it is possible and advisable in the long run to further the general welfare of the people of the state by subsidizing a type of business enterprise that could not otherwise provide competitive and superior low-cost service, this fact should be recognized and a sufficient amount of regulation established to safeguard the interests of the state. Evidence is assembled in the latter pages of this chapter to demonstrate that heavy vehicles are in fact being subsidized in Illinois. Whether or not this subsidy should be continued is a matter for the legislature to decide. To most people it is probably more necessary to demonstrate that a subsidy exists. Should it be desirable to discontinue the present policy of subsidy it is necessary (1) to increase the schedule of registration fees applicable to heavy vehicles, or (2) to curtail highway expenditure for providing "excess thickness" highways to accommodate heavy vehicles and then rule these extra-marginal vehicles off the highways.

**Additional Fees of Contract Carriers** — The Illinois schedule of registration fees for contract carriers (which are the same as for private carriers) is compared in Table 7 with the schedules in those states where registration fees for contract carriers exceed private carrier fees. It should be remembered that although there are only 15 states requiring contract carriers of property to pay differential registration fees, there are 18 states that levy special gross receipts or mileage taxes on such carriers in addition to the regular registration fees.[1] Four of the states having differential registration fees also levy special taxes, making a total of 22 states in this class. Eliminating this duplication there are 33 states which differentiate between private and contract carriers.

It is difficult to understand why contract, or for that matter private carriers, should not be taxed as heavily as common carriers. They use the highways as a place of business fully as much as do common carriers, and except for the possibility that their annual mileage may be somewhat less,[2] there is little reason to believe that their total fees and taxes should not approximate those of common carriers doing a comparable volume of business. Any other doctrine fails to square with the economics of the distribution of highway costs.

Recent legislation in Illinois has effected equality in tax burdens between common and contract carriers, not by increasing the fees on contract carriers, but by repealing the additional registration fees to which common carriers were subject under Section 9a of the Motor Vehicle Law. Illinois stands almost alone among the states at the present time in imposing no additional taxation on for-hire carriers. This, however, is not to be taken as prima facie evidence of inadequate taxation. The character of the business of any carrier does not directly determine accountability for highway expenditures. This is determined exclusively by such physical factors as weight, impact, and use of the highways. Uniform taxation of physically similar vehicles is required from an economic point of view, if small groups are to pay for special and exclusive

---

[1] Cf. Table 13, p. 68 *infra.*

[2] Cf. Note 1, p. 55 *supra.*

## TABLE 7

## REGISTRATION FEES FOR CONTRACT MOTOR CARRIERS OF PROPERTY IN ILLINOIS AND 15 OTHER STATES, AND AMOUNTS BY WHICH THEY EXCEED PRIVATE TRUCK FEES[1]

| Gross weight (Thousands of pounds) | Illinois fee[2] | Average, 15 other states[3] | | Illinois fee as percentage of average fee for other states |
|---|---|---|---|---|
| | | Fee | Excess | |
| 1 | 10 | 38.9 | 29.3 | 25.7 |
| 2 | 10 | 41.2 | 30.8 | 24.3 |
| 3 | 12 | 47.2 | 34.1 | 25.4 |
| 4 | 12 | 56.5 | 38.9 | 21.2 |
| 5 | 12 | 72.3 | 48.4 | 16.6 |
| 6 | 12 | 78.9 | 52.0 | 15.2 |
| 7 | 12 | 91.6 | 60.0 | 13.1 |
| 8 | 24 | 112.0 | 70.9 | 21.4 |
| 9 | 24 | 131.5 | 84.4 | 18.3 |
| 10 | 35 | 141.4 | 89.2 | 24.8 |
| 11 | 35 | 166.7 | 106.8 | 21.0 |
| 12 | 50 | 184.2 | 115.3 | 27.1 |
| 13 | 50 | 229.6 | 152.6 | 21.8 |
| 14 | 75 | 242.4 | 160.3 | 30.9 |
| 15 | 75 | 269.2 | 176.1 | 27.9 |
| 16 | 110 | 286.6 | 184.4 | 38.4 |
| 17 | 110 | 302.3 | 193.3 | 36.4 |
| 18 | 110 | 317.7 | 201.3 | 34.6 |
| 19 | 110 | 341.3 | 208.9 | 32.2 |
| 20 | 150 | 350.5 | 212.3 | 42.8 |
| 21 | 150 | 367.0 | 218.8 | 40.9 |
| 22 | 150 | 380.3 | 224.2 | 39.4 |
| 23 | 150 | 403.3 | 221.2 | 37.2 |
| 24 | 150 | 408.7 | 222.7 | 36.7 |
| 25 | 250 | 428.1 | 234.7 | 58.4 |
| 26 | 250 | 458.2 | 226.6 | 54.6 |
| 27 | 250 | 473.7 | 234.2 | 52.8 |
| 28 | 250 | 498.0 | 247.6 | 50.2 |
| 29 | 250 | 521.9 | 267.7 | 47.9 |
| 30 | 250 | 555.5 | 256.1 | 45.0 |
| 31 | 250 | 572.0 | 265.4 | 43.7 |
| 32 | 250 | 599.1 | 283.9 | 41.7 |
| 33 | 250 | 638.7 | 307.6 | 39.1 |
| 34 | 250 | 656.3 | 321.5 | 38.1 |
| 35 | 250 | 689.1 | 343.8 | 36.3 |
| 36 | 250 | 721.4 | 368.1 | 34.7 |
| 37 | 250 | 742.9 | 384.3 | 33.7 |
| 38 | 250 | 768.1 | 407.4 | 32.5 |
| 39 | 250 | 806.9 | 430.8 | 31.0 |
| 40 | 250 | 832.4 | 454.2 | 30.0 |

---

[1] As of April 1, 1935.

[2] The same fees applied to private trucks.

[3] The states are Colorado, Florida, Georgia, Idaho, Indiana, Maryland, Nevada, North Carolina, Ohio, Oregon, Rhode Island, South Dakota, Virginia, West Virginia, and Wisconsin. The Georgia fees included here are the maximum chargeable under the statute. The Oregon fees are optional for private carriers. The Wisconsin fees apply also to private carriers' vehicles with gross weight over four tons.

advantages received, whereas differential taxation of such vehicles on the basis of the character of their business is entirely divorced from the economic aspects ordinarily considered in developing a program of highway taxation. It rests entirely upon a policy of distributing benefits to those groups which the legislature chooses to favor, without relationship to the contributions which they make.

Theories of motor vehicle taxation have followed a *quid pro quo* line of development, although with significant modifications. Prevalent doctrine requires that in providing highway facilities no part of the community should be subsidized at the expense of the whole community. It does not go so far as to imply that each individual beneficiary shall pay precisely for services which he receives; this would require in effect a toll-road and toll-bridge system of highway taxation. But it does imply that the services rendered by heavy trucks and busses (if not by all motor vehicles) have not been accorded a status like that of school, library, hospital, and park services, which are provided to those who need or want them and are paid for from revenues collected in accordance with some measure of the ability of contributors to pay, rather than according to their benefits from services.

## Motor Fuel Taxes

The importance of motor fuel taxes in the total annual motor vehicle tax bill varies according to specific vehicle types and uses, since the tax for each vehicle depends upon the rate of fuel consumption per mile and the total mileage traveled in the course of any comparative period. Assuming similarity in the gasoline consumption of any given vehicle group, the comparative burden of motor fuel taxation in Illinois and other states becomes simply a question of legal tax rates.[1]

Some groups have contributed to confused thinking on the subject of motor fuel taxation by suggesting that gasoline taxes are in reality specific sales taxes amounting at least to 20 per cent and in some cases as much as 125 per cent of the selling price of the fuel.[2] Where net motor fuel tax collections are consistently applied to highway construction and maintenance work, however, the tax cannot be considered a sales tax, for under such circumstances it is strictly a service charge for the use of the highways.[3] As long as the payments do not exceed the cost of the service, the tax element is lacking. Varying rates of fuel consumption may introduce variations between individual users in the amounts paid for equal quantities of service, but this does not make the charge a sales tax.

---

[1] At the present time three states have a gasoline tax rate of 2 cents per gallon; 10, including Illinois, 3 cents; 17, 4 cents; 10, 5 cents; 5, 6 cents; and of 6½, 7 and 8 cents, one state each. In such an array Illinois is definitely below the mean, median, and mode of distribution of states. To the above tax rates must be added a Federal tax of 1 cent a gallon for all states, and county and municipal taxes in a few states.

[2] When the retailers' occupation tax was being considered in Illinois gasoline interests urged exemption of motor fuel on the grounds that the motor fuel tax was a sales tax. When, however, use of motor fuel tax funds for relief purposes was proposed these groups protested that the motor fuel tax was not a general sales tax but a specific one pledged to highway development. Also cf. arguments presented in National Tax Association *Proceedings, 1933*, p. 154 (hereinafter referred to as N. T. A. *Proceedings*).

[3] For a discussion of the effects of motor fuel tax diversion cf. *ibid.*, pp. 438-44.

Because the yield of the motor fuel tax in Illinois is approximately double that of registration fees, it assumes correlative importance in any analysis of the burden of motor vehicle taxes in this state. For this reason it is important to determine how accurately motor fuel consumption measures the use actually made of the highways.

The amount of gasoline consumed by a motor vehicle increases less rapidly than its weight. This relationship between weight and fuel consumption is demonstrated by the data in Table 8.

Although there is an increase in the absolute quantity of gasoline consumed by heavy vehicles it is seen in Table 8 that relative to a fixed unit of weight there is actually a substantial decline in gasoline consumption and consequently in the unit tax paid by such vehicles. The amount of tax paid per mile of travel by the heaviest vehicle is approximately three times that paid by the lightest vehicle shown in the table, but, conversely, the *rate* of tax for each pound transported is three times as great for the lightest vehicle as for the heaviest vehicle.[1]

## TABLE 8

## RELATIONSHIP BETWEEN INCREASES IN GROSS WEIGHT OF VEHICLES AND INCREASES IN THE RATE OF MOTOR FUEL CONSUMPTION[1]

| Gross weight (pounds) | Per cent increase | Miles per gallon | Per cent decrease | Tax rate per ton-mile @ 3c per gal. |
|---|---|---|---|---|
| 3,660 | ...... | 13.3 | ...... | $ .123 |
| 4,800 | 31.1 | 11.5 | 13.4 | .109 |
| 6,000 | 63.9 | 10.2 | 23.3 | .098 |
| 7,000 | 91.2 | 9.6 | 27.8 | .125 |
| 9,600 | 162.3 | 7.9 | 40.6 | .079 |
| 11,920 | 225.7 | 7.0 | 47.4 | .072 |
| 14,200 | 288.0 | 6.3 | 52.6 | .067 |
| 16,040 | 338.2 | 5.9 | 55.6 | .063 |
| 18,000 | 391.8 | 5.5 | 58.6 | .061 |
| 21,680 | 492.3 | 4.9 | 63.2 | .056 |
| 25,400 | 594.0 | 4.5 | 66.2 | .052 |
| 30,800 | 741.5 | 4.0 | 69.9 | .049 |

[1] Adapted from U. S. Bureau of Public Roads, *Taxation of Motor Vehicles in 1932* (1934), Table 240, p. 268.

This concept is important because it demonstrates that identical use of the highways, which is the basis of present motor fuel tax rates, is not an actuality. The effective rate of tax is regressive in terms of weight. As long as motor fuel taxes are based on vehicle-use, as distinguished from weight-use of the highways, and as long as the present technical conditions of gasoline-consumption persist, this situation will obtain. It would be impossible, of course, to collect fuel taxes at different rates per gallon for vehicles of different weights. As a tax base, a weight-use measure of highway utilization (ton-miles) probably bears a closer relationship to highway costs than does gasoline consumption.[2]

---

[1] For a further discussion of this topic cf. N.T.A. *Proceedings, 1927*, p. 250.

[2] A tax based on a strictly weight-use measure is certain to be imposed at a proportional rate and can conveniently be applied at progressive rates, whereas the motor fuel tax while levied ostensibly at proportional rates for all vehicles, is seen to operate at regressive rates.

Differences in the rate of fuel consumption of trucks and busses operating on crude oil or other cheap fuels and those operating on gasoline have elicited some agitation for additional taxation of the former, either through higher tax rates on their fuel, or mileage or other special taxes.[1] Unfortunately there has been no interest evidenced in applying the same technique to equalizing the inequities of fuel taxation as between passenger cars and trucks and busses, where the rates of fuel consumption are even more disproportionate than between trucks and busses using different fuels.

## Special Taxes

**Special Taxes in Illinois**—The first attempt at special taxation of common and contract carrier trucks and busses in Illinois is seen in the act of June 24, 1921.[2] This took the form of a mileage tax levied at a rate of one-half cent per mile regardless of weight on common carriers of freight. On common carriers of passengers the fee was one-twentieth of a cent per passenger seat-mile. The tax on passenger carriers was subject to proportional increases according to seating capacity while that on freight carriers was levied at a fixed rate.

At the next regular session of the legislature (act of June 29, 1923) the mileage tax was changed to a flat tax which was the same for passenger and freight common carriers.[3] The fee was set at $1.00 for each hundred pounds gross weight of vehicle and load.

In 1931 the fee for freight carriers was increased from $1.00 to $1.50 for each hundred pounds gross weight.[4] The law continued in this form until repealed in 1935. Only 22 days after its last amendment in 1931 an injunction was issued in the circuit court of Sangamon County to prevent enforcement of the law against a group of petitioning carriers. The petitioners were all contract carriers. Common carriers presumably were unaffected by the injunction.[5] Nevertheless, the cloak of immunity seemed to fall around common carriers also, for payment of the tax was on a substantially voluntary basis and collections were trifling.[6]

**Present Mileage Tax in Illinois**—By enactment of Senate Bill 601 (1935 legislative session)[7] Illinois became the first state to offer to the owners of all trucks and busses engaged in intrastate as well as interstate transportation the option of paying a mileage tax in lieu of the regular registration fee.[8]

Two substantial arguments may be raised against this amendment. In the first place, some question may well be raised as to the desirability of taking the use of the highways as the only measure for a tax in view of the fact that by far the greater portion of highway expense in Illinois may be allocated to fixed, or "readiness-to-serve" costs.[1] Use does not measure accountability for these costs. In the second place, the virtually insurmountable difficulties arising in the administration of mileage taxes go far to discourage their adoption even as a supplementary tax.

---

[1] *Report of the Highway Cost Commission of the State of Washington* (1935), p. 77.

[2] *Laws*, 1921, p. 577.

[3] *Laws*, 1923, p. 553.

[4] *Laws*, 1931, p. 796.

[5] The law from its inception in 1921 had been so phrased as to apply only to carriers who furnished substantially common-carrier service.

[6] For collections cf. *Taxation of Motor Vehicles in 1932*, p. 194.

[7] *Laws*, 1935, p. 1233; cf. *supra* pp. 49, 50.

[8] The annual license fee of $5 can be considered little more than a service charge for handling applications and issuing license plates.

A mileage tax levied on a heterogeneous group of carriers is exceedingly difficult to administer effectively.[2] Certainly it cannot be administered economically.[3] Extensive evasion of the tax, through failure properly to report all taxable mileage, occurs frequently in other states, and there is reason to believe that it has occurred in Illinois in the two years in which the law has been in operation. The new law contains no provision requiring hub meters or sealed speedometers for the purpose of guaranteeing accurate mileage reports.[4] Furthermore, the laborious and none-too-hopeful task of educating truck operators to keep the records required by the act seems to put still another obstacle in the path of its successful operation.

Another situation, which could develop to impede effective administration, is the possibility that a greater number of truck and bus owners would elect the mileage tax than could be handled conveniently and economically. Legally, all second division vehicles, of which there are nearly 200,000, might elect to pay the mileage tax.[5] Actually, however, the election of either tax will be influenced by the prospective or usual annual mileage traveled by any particular truck or bus. Table 9 indicates the annual mileage at which the amount of tax paid under the mileage tax will be equivalent to that paid under the flat weight tax.

The only available data on truck operations in Illinois show an average truck mileage of 9,079 miles for all classes.[6] Although these data do not show mileages for separate gross-weight classes, some conclusions may be hazarded as to the number and type of trucks that will elect the flat weight tax instead of the mileage tax. It is probable that a large proportion of the owners of second division vehicles, excepting those in the 21,000 to 24,000 lb. group, will find their annual mileage sufficiently great to preclude their electing a mileage tax. The group excepted is more likely to elect the mileage tax because of the greater mileage needed to equate the mileage tax with their flat weight tax. Thus, if it is not anticipated that such vehicles will travel in excess of 21,750 miles during the year, the owners may pay a lower fee by electing the mileage tax, whereas if it is expected that greater mileages will be traveled, the flat tax would result in the lower fee.[7]

---

[1] Cf. *infra*, p. 70.

[2] Participation of county clerks in handling schedules and collecting taxes is optional with the motor vehicle owner in Illinois. Although all schedules so filed are subject to revision by the secretary of state, this is to be regarded as a step toward decentralization and will more than likely be a source of unwarranted confusion and expense.

[3] One item of expense incurred by Wisconsin in administering its mileage tax is the expenditure of $144,000 annually for salaries and traveling expenses of 30 field men actively engaged in administering the law. In 1934 only $243,565 was collected.

[4] Cf. Sandage and Nelson, *op. cit.*, p. 90.

[5] In Wisconsin only 5,618 vehicles paid flat or mileage taxes in 1934 and of these only 3,011 elected the mileage tax, all vehicles engaged in private carriage and weighing less than 8,000 lbs. being exempt from any special taxes. The Highway Cost Commission of the State of Washington, in its *Report* (1935), p. 15, advocated that in order to simplify administration a mileage tax in that state be applied only to vehicles weighing over 20,000 lbs.

[6] Average mileage as reported in Bureau of Public Roads, *Economic Survey of Illinois* (1932), p. 11.

[7] Most surveys of truck travel indicate (1) that annual mileages increase with increases in weight and (2) that for-hire trucks travel a greater number of miles annually than do private

## TABLE 9

## MILEAGES AT WHICH THE MILEAGE TAX EQUATES THE FLAT WEIGHT TAX IN ILLINOIS

| Gross weight (thousands of pounds) | Mileage tax rate (mills) | Rate per ton mile (mills) | Flat weight tax | Equivalent mileage |
|---|---|---|---|---|
| 1 | 1 | 2.00 | $ 5 | 5,000 |
| 2 | 1 | 1.00 | 5 | 5,000 |
| 3 | 1 | .67 | 5 | 5,000 |
| 4 | 2 | 1.00 | 7 | 3,500 |
| 5 | 2 | .80 | 7 | 3,500 |
| 6 | 2 | .67 | 7 | 3,500 |
| 7 | 2 | .57 | 7 | 3,500 |
| 8 | 2 | .50 | 7 | 3,500 |
| 9 | 3 | .67 | 19 | 6,327 |
| 10 | 3 | .60 | 19 | 6,327 |
| 11 | 4 | .73 | 30 | 7,500 |
| 12 | 4 | .67 | 30 | 7,500 |
| 13 | 5 | .77 | 45 | 9,000 |
| 14 | 5 | .71 | 45 | 9,000 |
| 15 | 6 | .80 | 70 | 11,690 |
| 16 | 6 | .75 | 70 | 11,690 |
| 17 | 10 | 1.18 | 105 | 10,500 |
| 18 | 10 | 1.11 | 105 | 10,500 |
| 19 | 10 | 1.05 | 105 | 10,500 |
| 20 | 10 | 1.00 | 105 | 10,500 |
| 21 | 15 | 1.43 | 145 | 21,750 |
| 22 | 15 | 1.37 | 145 | 21,750 |
| 23 | 15 | 1.31 | 145 | 21,750 |
| 24 | 15 | 1.25 | 145 | 21,750 |
| 25 | 20 | 1.60 | 245 | 12,250 |
| 26 | 20 | 1.54 | 245 | 12,250 |
| 27 | 20 | 1.48 | 245 | 12,250 |
| 28 | 20 | 1.43 | 245 | 12,250 |
| 29 | 20 | 1.38 | 245 | 12,250 |
| 30 | 20 | 1.34 | 245 | 12,250 |
| 31 | 20 | 1.29 | 245 | 12,250 |
| 32 | 20 | 1.25 | 245 | 12,250 |
| 33 | 20 | 1.21 | 245 | 12,250 |
| 34 | 20 | 1.18 | 245 | 12,250 |
| 35 | 20 | 1.14 | 245 | 12,250 |
| 36 | 20 | 1.11 | 245 | 12,250 |
| 37 | 20 | 1.08 | 245 | 12,250 |
| 38 | 20 | 1.05 | 245 | 12,250 |
| 39 | 20 | 1.03 | 245 | 12,250 |
| 40 | 20 | 1.00 | 245 | 12,250 |

These predictions seem to have been borne out by the operation of the mileage tax in 1936 and 1937. As may be seen in Table 10 the number electing the mileage tax was comparatively small, 2.80 per cent of total truck registrations in 1936 and 3.94 per cent in 1937. There were

---

trucks. Cf. *Taxation of Motor Vehicles in 1932*, pp. 268-69. This indicates that an average mileage for all trucks of 9,000 miles (Illinois estimate) would include rather lower mileages for lighter trucks and greater for heavy trucks. When this is reconciled with Table 9 it may readily be seen that the 21,000 to 24,000 pound group is theoretically the only one where election of the mileage tax is likely. Practically this theory is refuted by Table 10. In this connection it is interesting to note that on the forms prescribed for electing the flat weight or mileage tax the administrators of the tax point out that in their opinion all Illinois carriers will save time and money by paying the flat weight tax instead of the mileage tax.

practically no registrations in the three lowest registration groups consisting of trucks whose gross weight does not exceed 10,000 lbs. The 10,000-12,000 lb. group showed 1 per cent of its total registrations to be under the mileage tax. The heaviest group (over 24,000 lbs.) reported 45 per cent under the mileage tax in 1936 and 52 per cent in 1937.

### TABLE 10

### PERCENTAGE OF ALL TRUCKS REGISTERED IN ILLINOIS IN 1936 AND 1937 ELECTING THE MILEAGE TAX, BY WEIGHT GROUPS

| Gross weight | 1936 | 1937 |
|---|---|---|
| 3,000 lbs. and less | ...... | ...... |
| 3,001 - 8,000 lbs. | ...... | ...... |
| 8,001 - 10,000 lbs. | ...... | ...... |
| 10,001 - 12,000 lbs. | 1.04% | 1.05% |
| 12,001 - 14,000 lbs. | 2.26 | 3.04 |
| 14,001 - 16,000 lbs. | 10.22 | 11.50 |
| 16,001 - 20,000 lbs. | 22.82 | 30.88 |
| 20,001 - 24,000 lbs. | 28.00 | 51.86 |
| 24,001 lbs. and over | 45.06 | 51.86 |
| Total | 2.80% | 3.94% |

The affinity of heavy trucks for the mileage tax is explained by the average fees paid under this type of tax compared with those paid under the flat weight tax. These fees are shown in Tables 11 and 12.

One important exception to the accuracy of the foregoing predictions was the larger number of vehicles electing the mileage tax among the heavier weight classes and particularly in the "X" group (24,000-40,000 lbs.). Theoretically, if mileages were accurately and completely reported the probability is that the 20,000-24,000 lbs. group would have the largest percentage of mileage tax electors. Actually election seems to have been in direct proportion to weight and the accompanying greater annual mileage. This anomalous situation can only be explained by the fact that the electors expected their reported mileage would be a sufficiently small portion of their total actual mileage to produce a tax saving over the flat weight fee.

Of particular interest are the comparative ton-mile tax rates applicable to vehicles of various weights. Due to the nature of the schedule under the mileage tax which provides one fee for any given classification of vehicles (which in some cases means considerable latitude in the matter of vehicle weight), the ton-mile tax rates are seen to be continuously declining within any one group. Thus the lightest vehicle in any given group pays a higher rate of tax in terms of ton-miles than any other vehicle within the same group. Accordingly the heaviest vehicle in any of the broad weight-groups will pay the lowest effective rate of tax, weight considered, in any group having the same legal rate.

As between the groups, it is to be noted that substantially the same level of effective fees applies for all vehicles having a gross weight up to and including 16,000 pounds. The average group fee for each of the three legal rate groups over 16,000 pounds is successively higher, although

## TABLE 11

### AVERAGE TRUCK FEES COLLECTED 1934-1937 INCLUSIVE BY WEIGHT CLASSIFICATIONS

| Gross weight | 1934 | 1935 | 1936 Total | 1936 Flat weight tax | 1936 Mileage tax | 1937[1] |
|---|---|---|---|---|---|---|
| 3,000 lbs. and less | $ 9.47 | $ 9.45 | $ 9.45 | $ 9.48 | ........ | $ 9.45 |
| 3,001 - 8,000 lbs. | 11.49 | 11.46 | 11.46 | 11.46 | $ 2.94 | 11.50 |
| 8,001 - 10,000 lbs. | 22.93 | 22.93 | 22.78 | 22.82 | 3.50 | 22.99 |
| 10,001 - 12,000 lbs. | 33.63 | 33.54 | 33.08 | 33.33 | 9.74 | 33.44 |
| 12,001 - 14,000 lbs. | 46.76 | 47.35 | 46.16 | 46.91 | 13.85 | 46.45 |
| 14,001 - 16,000 lbs. | 72.20 | 71.83 | 64.41 | 69.64 | 18.43 | 64.39 |
| 16,001 - 20,000 lbs. | 106.83 | 106.59 | 82.16 | 97.51 | 30.24 | 74.96 |
| 20,001 - 24,000 lbs. | 159.77 | 145.66 | 105.19 | 126.70 | 49.90 | 94.38 |
| Over 24,000 lbs. | 240.55 | 234.06 | 130.44 | 199.23 | 46.56 | 116.63 |
| Public Vehicles | 2.00 | 2.00 | 2.00 | 2.00 | ...... | 2.00 |
| Agricultural | ...... | ...... | ...... | ...... | ...... | 5.00 |
| Average | $22.30 | $22.78 | $23.30 | ...... | ...... | $24.14 |

[1] Unit collections by weight distribution are not available for the 1937 mileage tax collections of $329,928; an average of $37.91 for vehicles under this system. No comparison of unweighted average unit collections is valid for this type of tax because by far the larger number of registrants are in the heavier vehicle classification. The average mileage tax paid in 1936 was $38.88, indicating that in the aggregate unit revenues had declined somewhat further in 1937.

the increases are moderate and the tendency prevails within each group for regressivity of tax in terms of weight. Reduced to a ton-mile basis, trucks and busses of 1, 2, 10 and 20 tons gross weight all pay the same mileage tax rate.[1] It is evident that the mileage tax actually rests more easily on heavy vehicles, those which, from the point of view of highway cost allocation, are responsible for by far the greatest unit share of the costs incurred; and that it imposes a relatively heavier burden on the lighter vehicles. This conclusion is based on the assumption that use is a function not only of distance traveled but also of weight. That it is proper to take account of weight in evaluating mileage fees is indicated by the fact that engineering indexes of highway cost and damage are all expressed in terms of increased wheel loads.

Furthermore, from a business point of view, the larger vehicles are being subsidized at the expense of the lighter ones through the operation of the mileage tax in Illinois because they can haul larger loads and more passengers, and consequently operate at a lower unit tax rate. Instead of condoning inadvertent subsidies to heavy vehicles, a less debatable policy would be to turn to a *quid pro quo* doctrine of highway taxation by adjusting motor vehicle fees to meet the annual costs of the highway system fairly attributable to each group of vehicles.[2] This would imply proportional rates for vehicles within the margin of differential costs, which is generally assumed to be the cost of constructing a pavement for vehicles having a gross weight of not over 8,000 pounds, and progressive

---

[1] Although the ton-mile rate for vehicles having a gross weight of 17,000 pounds or more is generally higher than for those weighing less, the increase is slight. The rates for vehicles weighing less than 17,000 pounds are roughly proportional, whereas they are distinctly regressive in the case of vehicles weighing more than 17,000 pounds.

[2] Cf. *infra*, p. 71 ff. for a discussion of the criteria for apportioning highway costs among the various classes of vehicles.

## TABLE 12

## TRUCKS REGISTERED IN ILLINOIS 1934-1937 AND FEES COLLECTED BY WEIGHT CLASSIFICATIONS

| Gross weight | Number registered | | | | | | Fees paid | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1934 (000) | 1935 (000) | 1936 Total (000) | 1936 Mileage tax[1] | 1937 Total (000) | 1937 Mileage tax[1] | 1934 (000) | 1935 (000) | 1936 Total (000) | 1936 Mileage tax[1] | 1937 Total (000) | 1937 Mileage tax[1] |
| 3,000 lbs. and less | 33.2 | 32.9 | 30.2 | 3 | 26.2 | ...... | $ 315 | $ 311 | $ 286 | ...... | $ 247 | N.A. |
| 3,001 - 8,000 lbs. | 99.3 | 104.4 | 109.7 | 9 | 114.7 | 43 | 1,141 | 1,197 | 1,258 | $ 26 | 1,319 | N.A. |
| 8,001 - 10,000 lbs. | 12.7 | 14.5 | 18.0 | 41 | 20.0 | 46 | 290 | 333 | 409 | 182 | 460 | N.A. |
| 10,001 - 12,000 lbs. | 11.7 | 12.9 | 15.0 | 157 | 16.9 | 178 | 393 | 432 | 497 | 1,530 | 565 | N.A. |
| 12,001 - 14,000 lbs. | 3.9 | 6.3 | 9.1 | 205 | 11.2 | 341 | 183 | 296 | 419 | 2,839 | 521 | N.A. |
| 14,001 - 16,000 lbs. | 4.2 | 4.6 | 5.8 | 591 | 6.9 | 796 | 304 | 332 | 373 | 10,894 | 446 | N.A. |
| 16,001 - 20,000 lbs. | 3.9 | 4.0 | 5.0 | 1,145 | 5.9 | 1,820 | 411 | 431 | 412 | 34,621 | 442 | N.A. |
| 20,001 - 24,000 lbs. | 3.9 | 4.1 | 5.6 | 1,564 | 6.3 | 2,276 | 562 | 599 | 587 | 78,044 | 593 | N.A. |
| Over 24,000 lbs. | 1.5 | 1.7 | 4.7 | 2,125 | 6.2 | 3,204 | 372 | 406 | 615 | 98,950 | 720 | N.A. |
| Total public vehicles | 4.2 | 5.4 | 5.8 | ...... | 6.3 | ...... | 8 | 11 | 12 | ...... | 13 | ...... |
| Total | 178.5 | 190.8 | 208.9 | 5,840 | 220.6 | 8,704 | $3,979 | $4,348 | $4,868 | $227,086[2] | $5,326 | $329,928 |

[1] These represent the actual number of registrations and actual receipts from the mileage tax and are included in the totals shown for 1936 and 1937.

[2] Not including additional mileage tax of $54,264 collected in the following calendar year.

rates for vehicles exceeding this margin.[1] The rates for extra-marginal vehicles should be progressive with respect to increased wheel loads and gross weight.

Instead of more equitably allocating the burden of highway taxation on the basis of ton-mile use, the mileage tax has accentuated the disproportion already existing between light and heavy vehicles in the matter of revenues and cost of facilities.

**Special Taxes in Other States**—Special taxes have been imposed on trucks and busses in various states in addition to registration fees. To a certain extent this has been done in an effort to equalize the distribution of highway costs between heavy vehicles of this class and passenger cars. However, special taxation has not adhered closely to this principle, the taxes having been imposed for the most part on common carriers and in a number of cases on contract carriers. In only a few cases have private carriers been subjected to special highway taxation. This state of affairs warrants a belief that other interests have been operative, such as the taxation of such carriers as businesses and the equalization of competitive relationships between commercial carriers and competing forms of transportation.

In cases where special taxes have taken the form of business taxes they have been extended most frequently against the gross receipts or gross income of the carriers. Where they have given indications of bearing a significant relationship to the cost of providing highways, special taxes have been in the form of mileage taxes based on either capacity or weight.[2] That such taxes have become a commonplace in the scheme of motor vehicle taxation is testified by the fact that special taxes are employed in 25 states. The kinds of taxes and the states in which they are employed are set forth in Table 13. The yield of mileage and gross receipts taxes in 1932 is shown in Table 14. The underlying popularity of mileage taxes, if widespread use may be said to indicate popularity, results from the fact that the benefits derived are thought to be directly correlated with the taxes paid or due. It would seem, however, that undue importance has been attached to use as a measure of accountability for highway costs.[3] As a matter of fact, the major portion of highway costs, at least in the present stage of road development, are constant costs, which in Illinois may be said to be represented by all expenditures for original construction of high type surfaces. Constant costs represent the cost of providing facilities to withstand unit stresses. Prospective use is an important consideration in this connection, but it is secondary to the adjustments in pavement thicknesses necessary to accommodate anticipated maximum wheel loads. Variable costs, on the

---

[1] Actually a more consistent case can be made for treating vehicles of less than 8,000 pounds on the same basis as passenger pleasure cars so far as accountability for construction costs is concerned. Although the differential taxation of all trucks is universal, it is explainable more on political than on economic grounds for small trucks.

[2] The constitutionality of special mileage and ton and passenger mile taxes has been upheld by the courts; cf. *Aero-Mayflower Transit Co. v. Georgia Public Service Company et al.*, 295 U. S. 285; *Lind & Goeson v. McCoy et al.*, U. S. District Court of Burleigh County, North Dakota, November 13, 1933.

[3] William D. Ennis, *Motor Vehicle Taxation in New Jersey*, 1933, pp. 56-57.

## TABLE 13

## SPECIAL TAXATION OF COMMON AND CONTRACT MOTOR CARRIERS IN THE UNITED STATES

| State[1] | Common | | | | Contract | | | |
|---|---|---|---|---|---|---|---|---|
| | Mileage | | Gross receipts | | Mileage | | Gross receipts | |
| | Pass. | Prop. | Pass. | Prop. | Pass. | Prop. | Pass. | Prop. |
| Alabama | x | x | | | x | x | | |
| Arizona[2] | | | x | x | | | x | x |
| California | | | | | | | x | x |
| Colorado | x | x | | | x | x | | |
| Connecticut | | | x | | | | | |
| Delaware | x | x | | | x | x | | |
| Florida | x | x | | | x | x | | |
| Georgia | x | x | | | x | x | | |
| Idaho | | | x | x | | | x | x |
| Illinois[3] | x | x | | | x | x | | |
| Iowa | x | x | | | | | | |
| Kansas[4] | x | x | | | x | x | | |
| Kentucky | x | x | | | x | x | | |
| Louisiana | | | x | x | | | x | x |
| Maryland | x | | | | | | | |
| Michigan | x | x | | | x | x | | |
| Minnesota[5] | x | x | | | x | x | | |
| Mississippi[4] | x | x | x | x | x | x | | |
| Missouri | | | x | x | | | x | x |
| New Jersey[5] | x | | | | | | | |
| New Mexico[6] | x | x | | | x | x | | |
| New York | | | x | x | | | x | x |
| North Carolina | | | x | x | | | | |
| North Dakota | | x | | | | x | | |
| Oklahoma | x | x | x | | x | x | | |
| Oregon[7] | x | x | | | x | x | | |
| Pennsylvania | | | x | x | | | x | x |
| South Carolina | x | x | | | x | x | | |
| South Dakota[5] | x | x | | | x | x | | |
| Tennessee[8] | x | x | | | x | x | | |
| Utah | x | x | x | | x | x | | |
| Virginia[9] | | | x | x | | | | |
| Washington | | | x | x | | | | x |
| West Virginia[2] | x | x | | | | | | |
| Wisconsin[10] | x | x | | | x | x | | |
| Wyoming | x | x | x | x | x | x | | |

[1] Arkansas, Indiana, Maine, Massachusetts, Montana, Nebraska, Nevada, New Hampshire, Ohio, Rhode Island, Texas, and Vermont charge no mileage or gross receipts taxes of common or contract carriers.

[2] In addition to the taxes shown in the table a general tax on gross income applies also to common and contract carriers.

[3] Optional for common, contract, and private carriers in lieu of a flat weight tax, as registration fee. This is not a special tax in the sense of being in addition to registration fees.

[4] Also private carriers.

[5] Only interstate carriers are subject to the mileage tax and they may elect to pay the regular registration fee.

[6] Common carriers also pay a gross income tax.

[7] A gross receipts tax may be elected in lieu of the mileage tax.

[8] Includes private carriers with over three tons capacity.

[9] A mileage tax is optional for interstate contract carriers in the event the registration fee is declared inoperative, and for common carriers in event the gross receipts tax becomes inoperative.

[10] Also private carriers whose single vehicles have a gross weight of over 8,000 lbs. or, if more than one vehicle is owned, over 6,000 lbs.

## TABLE 14

## TRUCK AND BUS MILEAGE AND GROSS RECEIPTS TAXES COLLECTED IN 1932

(in thousands of dollars)

| State | Mileage taxes | | | Gross receipts taxes | | |
|---|---|---|---|---|---|---|
| | Pass. | Freight[1] | Total | Pass. | Freight[1] | Total |
| Alabama | $ 20.6 | $ 3.1 | $ 23.7 | | | |
| Arizona | | | | $ 16.6 | $ 15.9 | $ 32.5 |
| Arkansas | | | | 8.8 | 47.4 | 56.2 |
| California | | | | 411.1 | 329.9 | 741.0 |
| Colorado | 28.3 | 61.9 | 90.3 | | | |
| Connecticut | | | | 180.9 | | 180.9 |
| Florida | 57.0 | 73.2 | 130.1 | | | |
| Georgia | 52.7 | 73.4 | 126.1 | | | |
| Idaho | | | | 4.4 | 5.0 | 9.4 |
| Iowa | 188.9 | 91.3 | 280.1 | | | |
| Kansas | | | 186.2 | | | |
| Kentucky | 54.1 | 78.5 | 132.6 | | | |
| Maryland | 175.7 | 67.8 | 243.5 | | | |
| Mississippi | 2.9 | 1.9 | 4.7 | | | |
| New Jersey | 79.8 | | 79.8 | | | |
| New Mexico | 32.4 | 10.3 | 42.7 | | | |
| North Carolina | | | | 30.7 | 52.4 | 83.1 |
| Oklahoma | 67.0 | 100.2 | 167.2 | | | |
| Oregon | 86.5 | 115.2 | 201.7 | | | |
| Pennsylvania | | | | | | 33.9 |
| South Carolina | 28.9 | 9.1 | 38.0 | | | |
| South Dakota | | | | 4.2 | 23.5 | 27.7 |
| Tennessee | 72.3 | 23.7 | 96.0 | | | |
| Utah | 54.2 | 10.3 | 64.5 | | | |
| Virginia | | | | 50.9 | 10.0 | 60.9 |
| Washington | | | | 34.2 | 63.7 | 97.8 |
| West Virginia | 149.7 | | 149.7 | | | |
| Wisconsin | 53.9 | 281.2 | 335.1 | | | |
| Wyoming | 10.4 | 9.8 | 20.2 | | | |
| Total | $1,215.1 | $1,010.8 | $2,412.1 | $ 741.7 | $ 547.8 | $1,323.4 |

Source: Adapted from *Taxation of Motor Vehicles in 1932.*
[1] Includes trailers and semi-trailers.

other hand, are those expenditures made in maintaining highways, including a large share of the costs of highway replacement made necessary not through obsolescence but through destruction by traffic.

Constant costs are most equitably met by a fixed charge in the form of a registration fee.[1] The allocation of variable costs however is predicated entirely on use, and for this purpose motor fuel taxation is eminently successful for 97 per cent of all vehicles. However, with regard to vehicles of greater weight some type of mileage tax may well be imposed to equalize the deficiencies exhibited by motor fuel taxes in measuring the amount and intensity of use by heavy vehicles.

The scope of special taxes is peculiarly restricted to the field of variable costs. Taxes based on use have little applicability in providing revenue for meeting "readiness-to-serve" expenditures. Any confusion of these distinct types of costs in determining the amount of revenue to be raised from different motor vehicle taxes invariably leads to inequitable and in many cases inadequate motor vehicle taxation.

---

[1] *National Tax Association Proceedings* (1924), p. 429. "A further factor in favor of the levy of registration taxes, even when gasoline taxes are levied, is that highways in general are constructed on a scale sufficient to accommodate the peak load of traffic and an automobile which is in the garage most of the year, therefore consumes little gasoline, but is operated on the highways when traffic is at its peak; escapes its due share of taxes if it is taxed only on its gasoline consumption." Cf. also *ibid.* (1929), p. 487, *Report of Committee of the National Tax Association on Taxation of Motor Vehicle Transportation* (1930), p. 22; and Sandage and Nelson, *op. cit.*, p. 23.

### Taxation of Interstate Carriers

A pertinent problem that arises in developing a method for taxing common and contract carriers is whether carriers engaged exclusively in interstate commerce may be subjected to the same sort of highway-user taxation as similar carriers operating wholly within the state. A general business tax on interstate motor carriers was declared unconstitutional by the United States Supreme Court because the proceeds of the tax were used for general state purposes and not exclusively for highways. A state may, however,

> impose even upon vehicles engaged exclusively in interstate commerce a charge, as compensation for the use of the public highways, which is a fair contribution to the cost of constructing and maintaining them and of regulating the traffic thereon.

These rulings were made in *Interstate Transit, Incorporated v. Lindsey,* 283 U. S. 183 (1930).[1]

About the only Federal constitutional requirements for a tax on interstate motor carriers are that it be reasonable and that it bear some relationship to the highway expense created by the carrier on which the tax is levied. It is also necessary that some adequate measure of this expense be used to determine the amount of the tax. Although in *Sprout v. South Bend,* 277 U. S. 163 (1928), a tax on interstate carriers based on seating capacity was declared unconstitutional, taxes based on mileage or on weight generally have been upheld.[2]

With taxation of interstate carriers supported by court decisions, the Illinois legislature in 1935 amended the Motor Vehicle Act for the purpose of ending subsidies to foreign carriers in this state where reciprocal exemptions from fees were not provided for Illinois carriers in neighboring states. Parading under the guise of reciprocity, equitable treatment of Illinois truckers had been previously accomplished only in name. The evolution of highway taxation put under a distinct disadvantage those states operating under reciprocity agreements such as obtained in Illinois, where special highway taxes had not been enacted. The reason for this was that reciprocity agreements of the character to which Illinois was a party comprehended only registration fees prior to 1935 and neighboring states were not thereby estopped from exacting a toll in the form of special taxes.[3]

---

[1] Cf. also *Kane v. New Jersey,* 242 U. S. 160 (1916); *Clark v. Poor,* 274 U. S. 554 (1926); *Sprout v. South Bend,* 277 U. S. 169 (1927); *Hendrick v. Maryland,* 235 U. S. 610 (1914).

[2] Cf. *Interstate Busses Corp. v. Blodgett,* 276 U. S. 245 (1928); *Liberty Highway Company v. Michigan Pub. Utilities Commission,* 294 Fed. 703 (1923); *State ex. rel. Northern Transportation Co. v. Railroad Commission,* 196 Wis. 410 (1928).

[3] The significance of this situation can be grasped when it is understood that of the five states bordering on Illinois only Wisconsin has higher registration fees, indicating that the reciprocity concession made by this state is of relatively greater importance than that made by Indiana, Iowa, Kentucky, or Missouri. Furthermore, Iowa, Kentucky, and Wisconsin charge mileage taxes and Indiana special weight taxes against Illinois carriers.

This situation was rectified by the 1935 amendment of the reciprocity provision of the Motor Vehicle Act. The statute at present requires that if any registration, flat weight or mileage weight fees, or any other fees or taxes are required of Illinois vehicles by other states, the vehicles domiciled in such places will be required to comply fully with the provisions of the laws in Illinois.[1] For second division vehicles this contemplates the purchase of license plates and election of either the flat weight or the mileage fee in Illinois. It is important to notice that other states which seek reciprocity with Illinois must themselves grant complete reciprocity with regard not simply to registration fees but to all special taxes and fees as well.

In accord with this amendment the secretary of state in Illinois concluded an agreement with the State of Indiana on December 27, 1935, securing full reciprocity for Illinois trucks and busses on registration fees and weight taxes.[2] Subsequently an agreement was reached with Iowa whereby full reciprocity was granted in the two states on private vehicles and on the license fees of common and contract carriers, but because Iowa requires mileage taxes of the former and a $5 permit fee of the latter, common and contract carriers of that state are required to pay either the mileage or flat weight fee in Illinois.[3] A marked improvement in the equitable distribution of the highway tax burden in Illinois is seen in the contribution by interstate trucks and busses to the cost of construction and repair of highways necessitated by their traffic and borne almost entirely in the past by the motor vehicle owners of this state.

## Highway Costs

### Analysis of Cost Relationships Between Pavement Thicknesses and Vehicle Weights

**Property-highway-user Allocation**—The liability of highway users for the costs of constructing roads has long been a moot question. In the first place there is considerable uncertainty as to the relative shares of highway, local road and bridge, and city street costs which ought to be borne by vehicle-owners and by property-owners. Probably no allocation ever has been or will be made, satisfactory in all its details to the parties affected. One allocation was made by the co-ordinator of transportation of the Interstate Commerce Commission, holding motor vehicles accountable for 85 per cent of the cost of the state highway system; 33 per cent of the cost of the county highway system and township and other local roads; and 25 per cent of the cost of streets and alleys.[4] A joint committee of railroads and highway-users in a report issued January 30, 1933, agreed to the following statement:

> Motor vehicles should pay the entire cost of the state highway system. They should pay also a part of the cost of the county and/or township highways, that part to be determined by the extent to which such county

---

[1] Smith-Hurd, *Annotated Statutes*, C. 95½, sec. 20.

[2] *Chicago Tribune*, December 28, 1935.

[3] *Ibid*, December 29, 1935.

[4] John S. Worley, *Motor Truck Transportation in Michigan* (Department of Engineering Research, University of Michigan, Ann Arbor, 1935), p. 15.

> and/or township highways are in general use rather than local use. Furthermore, motor vehicles should contribute in part to the cost of arterial routes through cities. The classification of highways between those of general use and those of local use, and the determination of the extent to which special motor vehicle taxes should be used to pay part of the cost of arterial routes through cities, should be made by the authorities in each state in the light of its local conditions.[1]

Interested groups have derived other methods of allocating costs to vehicles and to property, but for lack of dependable data of any sort no further inquiry will be pressed.[2]

It can, indeed, be argued that the active users of highways and the advantaged property-owners are not the only beneficiaries who should be charged with part of the cost of providing highway facilities—that there is a category of more or less passive beneficiaries also to be considered. Logically, the basic allocation of highway costs should be between all highway-users and all non-users of highways. The secondary allocation among highway users must be among classes of users as represented by the types of vehicles operated. This chapter is concerned primarily with the distribution of charges among classes of highway-users, but it will be helpful to notice the lines of division among non-users. This category includes: (1) advantaged property owners, (2) those to whom improved highway transportation has effected a net reduction in expenditures so far as transportation costs may be said to be reflected in the prices of articles consumers purchase, and (3) those who use the highways as passengers on busses at less expense than on competitive types of transportation. These groups benefit from highway construction and maintenance somewhat differently from highway-users *per se* but the benefits are nevertheless real. Spreading costs among benefiting groups of this type is not easy because their benefits are difficult to measure. Yet the existence of these groups must be recognized and allowed for in the allocation of highway costs.

Even a relatively small variation in the extent to which motor vehicles are held accountable for the large burden of city and local road costs, now being supported chiefly by regular property taxes and special assessments, will cause a significant shift in the burden to be borne by motor vehicles. The question of the degree of equity represented by present registration fees and gasoline taxes, and by special fees paid by motor vehicles and in particular by trucks and busses, cannot be answered without some conclusion as to costs of local roads and city streets.

Township roads not included in state or county trunk systems form a large percentage of the total highway mileage of most states, and in Illinois about 71 per cent of the total mileage.[3] These roads are entirely maintained by local property taxes. It is possible that the accountability of all vehicles for expenditures made on these roads, frequently termed "land utilization" roads, is clarified to some extent by traffic surveys made in various states. A survey of Michigan traffic conditions, published in 1933 by the Bureau of Public Roads, revealed that of all the traffic on township roads in that state, 60 per cent originated within the township itself and over 81 per cent within the county. Furthermore, 95 per cent of this traffic consisted of rural vehicles and only 5 per cent of city-owned cars.[1] Assuming the adequacy of the survey and the accuracy of its results to be sufficient, it appears that township roads in Michigan are essentially "land utilization" roads on which rural and particularly local vehicles are strikingly predominant. It is not difficult to reason from this fact that accountability for the costs arising from construction and maintenance should rest in large part on the users of those roads. Moreover, it is probable that in a majority of cases the users are owners of property which benefits directly and to a large extent exclusively from the existence and condition of the roads.[2] Any benefits accruing to the owners of city vehicles are secondary and indirect.

---

[1] *Regulation and Taxation of Highway Transportation,* Recommendations of Joint Committee of Railroads and Highway Users (1933), p. 16.

[2] Cf. William D. Ennis, *Motor Vehicle Taxation in New Jersey* (1935), p. 35, where the following allocation to motor vehicles is suggested: State, 100 per cent; rural roads, 85 per cent; city streets, 51 per cent.

[3] Illinois Division of Highways, *Sixteenth Annual Report, 1933,* p. 10.

It is significant to point out, however, that as concerns the allocation of the cost of city street construction in those districts where heavy truck traffic is the rule that through special assessments property owners not only pay their special assessments for a basic pavement thickness, but for an extra thickness as well where the streets are constructed to support extraordinary loadings.[3] Where the net benefits are commensurate with the assessment paid this is probably an equitable arrangement. Where for other reasons non-industrial property cannot move to an industrial use the assessment may work inequitably in practice. It frequently occurs that routes of heavy trucks moving in interurban business lie in districts where direct benefits to property owners of thicker pavements cannot clearly be established. In this regard it has been recommended in Illinois that city streets serving as extensions of the state highway system be maintained and reconstructed when necessary with no expense to abutting property owners.[4]

**Factors Influencing Pavement Thicknesses and the Allocation of Costs between Various Classes of Vehicles**—The purpose of this chapter is not, however, to examine the equitable division of costs between vehicles and property, but to review the technical standards constituting the accepted theoretical basis for allocation of road costs between various classes of vehicles. It is a commonplace that in most states accountability for the cost of providing facilities currently plays only a small part in the determination of registration fees.

The problem of apportioning highway costs among highway users is one of allocating to all vehicles the cost of a basic highway suitable for 97 per cent of the registered vehicles,[1] and to the remaining 3 per cent a proper portion of the basic cost as well as the added expense of constructing highways of sufficient strength to support the heavy trucks and busses which constitute this group.[2] A percentage analysis of national vehicle registrations is contained in Table 15.

---

[1] John S. Worley, *Automotive Vehicle Fees and Taxes in Michigan* (1932), p. 16; cf. also Sandage and Nelson, *op. cit.*, p. 79.

[2] Exceptions occur to the extent that it may be considered a function of the state to provide suitable roads to expedite the transportation of school children in large school districts. A case in point is the heavy maintenance charges in northern counties in Michigan for snow removal. This expenditure was necessitated by the need of transporting school children; and inasmuch as the counties themselves contained a great deal of delinquent real estate, road operations were financed to some extent by the state school fund.

[3] C. F. Ennis, *op. cit.*, p. 81.

[4] *Report of the Commission on Future Road Program*, p. 25.

TABLE 15

PERCENTAGE DISTRIBUTION OF ALL MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS ACCORDING TO GROSS WEIGHT

| Class | 8,000 lbs. or under | Over 8,000 lbs. | Total |
|---|---|---|---|
| Passenger | 84.63% | ......... | 84.63% |
| Freight | 10.90 | 2.16% | 13.06 |
| Trailer and semi-trailer | 1.33 | .27 | 1.60 |
| Total | 96.86% | 2.43% | 99.29%[1] |

Source: *Taxation of Motor Vehicles in 1932*, pp. 25-26.
[1] Of all vehicles, .71% could not be classified (including busses .20%).

The first step to be undertaken is an analysis of the principal costs of constructing highways. These are the purchase of right of way, excavation, grading and drainage, cuts and fills, preparation of the subgrade, and finally the cost of the pavement. Many of these are not subject to differential treatment and stand as constant costs for both light and heavy vehicles.[3] Indeed, for the purpose of allocating highway costs between vehicles having a gross weight of 8,000 pounds or less and those weighing in excess of 8,000 pounds, the only differential cost that seems definite is that of the extra concrete and a small amount of additional labor.

Unfortunately, the comparative difference between the slab thickness needed for the "basic" vehicle and for heavy vehicles has been hopelessly entangled with irrelevant issues of subsidies, propaganda, and rail-truck competition. This controversy has influenced many technical authorities on the subject of highway construction to such an extent that an unbiased opinion is difficult to obtain. However, certain rather well-defined and credible beliefs regarding the construction of concrete highways have come to be accepted as a general premise. Again, if the report of the

---

[1] That is, all vehicles having a gross weight of 8,000 pounds or less. This weight is generally accepted as the line of demarcation between vehicles requiring ordinary and those requiring special facilities. However, for private operators of more than one vehicle the Wisconsin legislature has designated 6,000 pounds as the maximum weight entitled to exemption from the added flat tax imposed on heavy vehicles. Cf. Wisconsin Statutes, 1933, as amended, sec. 194.05.

[2] Cf. *The Taxation of Motor Vehicles in 1932*, p. 25; also *Report of the Commission on Future Road Program*, p. 35.

[3] Cf., however, *Report of Highway Cost Commission of the State of Washington*, p. 57: "While the cost of the majority of construction items tends to vary directly with pavement depths, such items as the cost of fine grading, surface finishing, covering and uncovering, are charges which remain constant regardless of the depth of a concrete pavement. However, the Commission is of the opinion that at least 90 per cent of the cost varies directly with the amount of increased quantities and concludes that a straight line relationship or a direct ratio between wheel loads and construction cost is a satisfactory approximation for present purposes."

Joint Committee of Railroads and Highway Users can be taken to represent the consensus of competitive opinion, the following mutually endorsed principle is of interest:

> The basic cost of constructing, improving and maintaining a given highway should be determined from a highway designed for private passenger vehicles and other vehicles commensurate therewith. All vehicles using such highways should pay their proportionate share of that total as a base tax. The total additional cost of construction, improvements and maintenance to make a road suitable for a type of vehicle requiring such additional cost should be shared by each vehicle of that type and each vehicle of greater size. Thus, each group should share in the base cost plus all increments of cost up to and including cost required by it.[1]

This statement recognizes the presence of construction cost differentials between highways "for private passenger vehicles and other vehicles commensurate therewith"[2] and highways for other users. One point of view is presented in a publication of Iowa State College:

> Any adjustment in the taxes to be paid by trucks should result from an engineering study to determine the proper proportions of highway construction and maintenance costs that should be charged to truck operation. It is certain that pavements and bridges are built stronger than they otherwise would be for the purpose of providing for heavy truck loads. If only the passenger car and light duty truck traffic had to be taken care of, highway investments and annual maintenance costs could be reduced.[3]

The Bureau of Public Roads makes this statement:

> It is a recognized principle that heavy vehicles should pay the additional costs of highways designed to support their loads, so far as those costs can be determined.[4]

A statement of the case by the Minnesota legislature was written into the statutes of that state in the following words:

> *A Declaration of Tax Policy.* It is hereby declared that the use of heavy motor vehicles on the highways has added and will add materially to the construction and maintenance cost of such highways; that the use of such heavy vehicles has resulted in the construction of more expensive highways than would have been required by passenger automobiles or farm-to-market trucks; that the operation of such heavy motor vehicles is imposing an unjust share of the cost and maintenance of highways upon pleasure passenger automobiles; that the imposition of such unjust taxes both on liquid motor fuel used and for such highway construction and maintenance has made it necessary and just that the taxation of such heavy motor vehicles be increased as here provided for, and a proportionate reduction made in the taxes imposed on passenger automobiles.[5]

The attitude of the Commission on Future Road Program as a result of its investigation in Illinois is indicated by its report:

> A large number of this one per cent of heavy trucks and busses operate either as common carriers of passengers or freight or as contract carriers.

---

[1] *Regulation and Taxation of Highway Transportation*, p. 16.

[2] Cf. South Dakota Division of Taxation, Bulletin No. 14, *Report of the South Dakota Tax Conference* (November, 1930), pp. 28-29: "There can be no question but that trucks of great weight and capacity are a considerable factor in the increased cost of maintenance. There should also be no difference of opinion that trucks should pay an appreciable part of this cost of maintenance for the unusual use of the highways."

[3] Robley S. Winfrey, *Statistics of Motor Truck Operation in Iowa* (Iowa State College Bulletin 114), p. 52.

[4] *The Taxation of Motor Vehicles in 1932*, p. 60.

[5] Mason's *Minnesota Statutes*, c. 13, sec. 2674, subsec. A-5.

> There is an insistent public demand for more adequate regulation of these vehicles, and there is a State wide feeling that these larger vehicles should pay a greater proportion of the cost of highway transportation than they do.[1]

An engineer of the United States bureau of standards in discussing the accountability of heavy vehicles for extra road costs writes as follows:

> Roads designed to carry three ton vehicles without undue deterioration would be satisfactory for about ninety-five per cent of the vehicles in use today. To accommodate four of the remaining five per cent, roads of double this strength would be required, while to be correspondingly safe for the heaviest group weighing up to 15 tons and constituting about one per cent of the total number of vehicles, roads from three to five times as strong would be necessary . . . The additional costs of the stronger roads, where they are built, and any excessive maintenance costs of the lighter roads where stronger ones are not provided, are directly chargeable to the relatively small number of heavy vehicles.[2]

**Concrete Road Design in Relation to Vehicle Weights**—Concrete highways are built of different thicknesses to accommodate different types of traffic. The thicknesses established in any instance bears a distinct ratio to the anticipated stresses. Thus the average thickness of a concrete slab will be in proportion to the square root of the wheel load to be applied to any particular surface area.[3] It is also necessary to construct the slab with a structural strength equal to twice the anticipated maximum load permitted on the highway. The reason for this is that concrete is subject to fatigue.

The Bates road tests made by the Illinois division of highways in 1922 and 1923 revealed that fatigue in varying degrees results from the transmission of moving wheel loads over a pavement surface. The important fact disclosed, however, was that fatigue became accumulative when the stress exceeded one-half the maximum structural strength of the road.[4] In time this accumulated fatigue operates to produce breaks and faults in the pavement often reducing a pavement which might have appeared to be in good condition to a more or less complete state of disrepair within a short space of time. Table 16 illustrates the stresses imparted by the former legal maximum wheel loads permitted on state highways in Illinois and the heavier loads permitted by election in municipalities over 20,000.[5] From the table it may be seen that as the thickness of the pavement is increased, the stresses diminish. Thicker concrete pavements are longer-lived than thin ones simply because they reduce wheel-load stresses which are set up in pavements causing them to crack. Precisely for this reason thick pavements are essential to heavy truck and bus travel to assure a moderate degree of longevity. Lighter wheel loads, characteristic of the bulk of traffic in this and other states, are accommodated by much thinner slabs, as will be brought out later; yet the thinner slabs when not subjected to heavy traffic give the same pavement life expectancy as thick pavements designed to accommodate heavy vehicles.

---

[1] *Op. cit.,* p. 35.

[2] Chas. F. Marvin Jr., "A Technical Basis for Apportioning Motor Vehicle Taxes," *Public Roads,* Vol. 11 (1930), p. 41.

[3] W. S. Downs, *The Cost of Providing Highways Suitable for Various Classes of Vehicles* (West Virginia University), 1933, p. 22.

[4] The bearing strength of Illinois highways constructed in 1933 was indicated to be approximately 950 pounds per square inch. *Annual Report of the Division of Highways, 1933,* p. 180.

[5] Cf. Smith-Hurd, *Revised Statutes,* c. 95½, sec. 228.

TABLE 16

PAVEMENT STRESSES PRODUCED BY MOVING WHEEL LOADS

| Pavement cross-section[1] (in inches) | Approximate stress in lbs. per sq. in. | | | |
|---|---|---|---|---|
| | 8,000 lb. wheel load | Percentage reduction of stress[2] | 12,000 lb. wheel load | Percentage reduction of stress[2] |
| 7 - 4.7 - 7 | 500 | ........ | 755 | ........ |
| 7 - 5 - 7 | 475 | 5% | 710 | 6% |
| 7.5 - 5 - 7.5 | 440 | 12 | 660 | 13 |
| 8 - 5.3 - 8 | 390 | 22 | 580 | 23 |
| 8 - 5.5 - 8 | 375 | 25 | 565 | 25 |
| 8.5 - 5.7 - 8.5 | 340 | 32 | 515 | 32 |
| 9 - 6 - 9 | 310 | 38 | 455 | 40 |
| 9.5 - 6.3 - 9.5 | 275 | 45 | 420 | 43 |
| 10 - 6.7 - 10 | 250 | 50 | 370 | 51 |
| 10 - 7 - 10 | 237 | 53 | 355 | 53 |

Source: Frank Sheets, *Concrete Road Design* (Portland Cement Association, Chicago, 1935), pp. 58, 60, 62.

[1] Designed with painted and greased longitudinal edge bars. The center thickness slopes to the edge thickness at a point two feet from each edge. Stresses given are for pneumatic tires.

[2] Percentage reduction of stress is calculated from a 7 - 4.7 - 7 pavement cross-section.

Calculations based upon the results achieved in the Bates road tests indicate that as long as no unit stress is imposed on the road in excess of one-half of the maximum bearing strength of the concrete, there will be no accumulation of fatigue and the pavement will have an indefinite life.[1] However, as stresses are imposed in excess of one-half of the maximum strength of the slab (that is, when the factor of safety becomes less than 2), the accumulation of fatigue sets in and longevity of the pavement is at once limited according to the number of times such stresses are repeated.[2] Table 17 is intended to show the operation of fatigue in limiting the life of pavements on which the safety factor of 2 has been violated.

There are in general two explanations for violation of the safety factor of any highway. The premature destruction of a road may be caused by the failure of the highway department of the state accurately to foretell the frequency of heavy traffic on any route, or it may be caused by the overloading of vehicles and violation of prescribed wheel-load limitations.

---

[1] According to the *Testimony of Clifford Older, Illinois Commerce Commission Docket 20415*, 1933, pp. 24-25 (mimeograph), this conclusion was based on the repetition of such a load 4,000,000 times without failure in the concrete.

[2] It is suggested that the addition of dual wheels or of a greater number of wheels, or axles, operates to reduce the stress imparted to the pavement and inferentially to reduce the portion of costs allocable to vehicles equipped in such a manner. This is in large part true, except as concerns overlapping spheres of stress influences on the supporting subgrade, inescapable when the stresses are imparted in close proximity. Although this makes it possible for a somewhat thinner slab to bear the load, it is suggested by Downs, *op. cit.*, p. 13, that multi-wheeled vehicles "use" the road proportionately more than do other vehicles.

## TABLE 17

## INDEX OF FAILURE OF PAVEMENT CAUSED BY STRESS REPETITIONS

| Safety factor | No. of repetitions to cause failure |
|---|---|
| 2.0 | Infinite |
| 1.9 | 65,000 |
| 1.8 | 42,000 |
| 1.7 | 27,000 |
| 1.6 | 16,000 |
| 1.5 | 8,000 |
| 1.4 | 4,000 |
| 1.3 | 1,800 |
| 1.2 | 600 |
| 1.1 | few |
| 1.0 | few |

Source: Adapted from Sheets, *Concrete Road Design*, pp. 56-57.

A highway department cannot be expected to take account of overloading of highways resulting from illegally loaded vehicles, although in certain instances it might be more economical in the long run to construct highways with a view to meeting traffic requirements rather than satisfying construction requirements in terms of a legal maximum load. However, from the point of view of social policy, the construction of highways to accommodate exceptionally heavy vehicles is not only expensive but directly at odds with principles of general benefit. It is more economical to make the exceptional vehicle conform to the structural strength of the roads through strict legislation, rigid enforcement of statutes limiting loads and stresses, and uncompromising penalties for non-conformity, than to shape a highway program to meet the peculiar requirements of a small number of vehicles. It would be impossible to construct a system of highways necessary to accommodate the marginal fringe of heavy vehicles under a financial program that required highway-users to contribute in proportion to the costs they necessitated. The necessary taxes on such vehicles would be prohibitive, with either state subsidy or cessation of business imminent.

The costs of premature replacement, measured by the unamortized cost of the roads being replaced, if not chargeable to inaccurate planning or inadequate regulation, must be laid directly at the door of all vehicles operated upon the replaced roads which as a class were extra-marginal with respect to the safety factors of the roads. Accountability would theoretically be in direct proportion to the number of times the excessive stresses imparted by these vehicles were repeated.[1] Although the law in Illinois provides for suit to collect to the extent of damage incurred through the operation of vehicles having illegal wheel loads, such a law is plainly incapable of enforcement with respect to the heavily traveled roads of the state highway system.[2]

---

[1] It might be argued that some roads are destroyed by adverse temperature and frost action. Where this is the case, accountability probably lies with the highway department. In cases where wheel loads combined with natural conditions to destroy roads, accountability would probably rest on those vehicles which operated over the warped pavements. In both cases, however, the cost would actually be borne by all vehicles.

[2] Smith-Hurd, *Annotated Statutes*, c. 95½, sec. 232.

**Improper Design and Heavy Vehicles**—It was not until the results of the Bates road tests were made known that it was found desirable and economical to build roads having an edge thickness greater than the center thickness.[1] Previously it had been the custom in this state to build highways with a uniform edge and center thickness. The Bates tests demonstrated, however, that in a rigid type pavement a greater stress results when a load is put on a slab nearer the edge than the middle.[2] It was found possible to reduce the center thickness of the slab and necessary to increase the edge thickness in comparison with the center and by so doing greatly to reduce the stresses over a pavement of the same average thickness but of uniform center and edge design.[3] It was discovered that when pavements were built with a uniform thickness failure first occurred at the edges.[4] With respect to trucks and heavy vehicles of greater width than passenger cars, the problem of building sufficient bearing strength into the pavement was aggravated by the fact that it was necessary for such vehicles to drive closer to the edge than passenger cars.[5] Factors such as these leading to the premature failure of the pavements were little understood when the first highways were built. It is interesting to note that by the time the results of the Bates tests were announced, 1,625 miles or 16.83 per cent of the total 1934 Federal-aid and State bond-issue mileage had been built in Illinois and $48,048,524 or 18.40 per cent of the total expended for concrete alone from 1918 to 1934 had been spent. The mileage paved and cost of concrete in Illinois from 1918 to 1934 are shown in Table 18.

As has been indicated one of the most important jobs of the highway engineer is to anticipate accurately the probable character of the traffic that will use any given highway. On the basis of this judgment, a light, intermediate, or heavy traffic road may be built. Each of these types shows a substantial variation in cost of construction. If the character of the prospective traffic is improperly anticipated and a light traffic road is built instead of one designed for heavy traffic, the legal safety factor of the road will be continuously violated, its usable life curtailed, and the cost of maintaining it augmented. Thus in Illinois, as in every state, it behooves those in charge of the highway program to classify the various routes to be paved according to the character of the anticipated traffic.[6] This has been done in Illinois where three classifications have been set

---

[1] Cf. Sheets, *op. cit.*, pp. 19-20.

[2] However, due to the increased effect of restrained temperature warping in thicker pavements, it is recommended that pavement slabs with thickened edges be not over ten feet in length. *Public Roads*, vol. 16 (December, 1935), p. 220.

[3] Research by the Bureau of Public Roads indicates that the ratio of edge to interior thickness should be about five to three. *Public Roads*, loc. cit.

[4] Sheets, *op. cit.*, pp. 49-50.

[5] It was revealed in a traffic survey made in the vicinity of Cleveland, Ohio, in 1925, that heavy trucks customarily ran with their right rear wheels 1½ feet from the edge of the pavement and passenger cars 2½ feet. Cf. Charles B. Breed, *Relative Road Costs for Heavy Motor Vehicles as compared with Automobiles and Light Trucks*, 1933, pp. 37-38.

[6] Cf. Sheets, *op. cit.*, p. 7: "A pavement slab is an engineering structure. It is capable of almost as exact analysis as bridges and other structures. Yet we commonly have seen pavement cross-sections suitable for the heaviest primary road traffic used indiscriminately on roads of medium or light traffic. We also have seen inadequate designs subjected to heavy duty service. This is a wasteful and unscientific practice. Therefore, the first logical and essential step in highway design is to determine the loads which the pavement probably will be called upon to carry."

## TABLE 18

## PAVEMENT COSTS IN ILLINOIS, 1918-1934, AS SHOWN BY FEDERAL-AID AND STATE BOND ISSUE CONTRACTS AWARDED[1]

| Year | Miles | Total cost | Cost per mile |
|---|---|---|---|
| 1918 | 8.36 | $ 201,619 | $24,132 |
| 1919 | 444.95 | 14,701,053 | 33,040 |
| 1920 | 47.57 | 1,935,592 | 40,693 |
| 1921 | 652.47 | 18,575,283 | 28,469 |
| 1922 | 472.05 | 12,634,977 | 26,766 |
| 1923 | 868.73 | 23,123,160 | 26,617 |
| 1924 | 503.54 | 13,597,135 | 27,003 |
| 1925 | 899.20 | 23,818,244 | 26,488 |
| 1926 | 378.00 | 10,243,739 | 27,100 |
| 1927 | 627.18 | 18,286,152 | 29,156 |
| 1928 | 1,274.09 | 37,525,361 | 29,453 |
| 1929 | 190.75 | 5,420,103 | 28,414 |
| 1930 | 962.26 | 24,608,092 | 25,573 |
| 1931 | 852.45 | 20,702,715 | 24,286 |
| 1932 | 920.74 | 19,474,105 | 21,150 |
| 1933 | 261.68 | 6,478,399 | 24,757 |
| 1934 | 295.59 | 9,824,520 | 33,237 |
| Total | 9,659.61 | $261,150,251 | $27,035 |

Source: Division of Highways, *17th Annual Report,* 1934, p. 52.

[1] Does not include contracts awarded for grading nor for the construction of bridges.

The average cost per mile on the basis of contracts awarded may differ somewhat from the average cost on the basis of work completed, but this variation would be slight for any one year and probably negligible in an average over an extended period.

up.[1] The light traffic section is used in rural territory, in the environs of cities of less than 20,000 population, and within cities having no industrial hauling. The intermediate traffic section is that used in rural areas bearing a large amount of through traffic, in the environs of municipalities having a population in excess of 20,000 and within municipalities of less than 20,000 where industrial hauling is prevalent. The heavy traffic section is used in the environs of Chicago and East St. Louis and is also recommended for use within those municipalities.[2] One opinion as to the distribution of truck traffic in Illinois is contained in Table 19.[3]

**Weather as a Factor in Determining Minimum Pavement Thicknesses**—The average thickness that would be required in a concrete pavement in case there were no vehicles heavier than passenger cars and light trucks is a matter of great difference of opinion. The general contention is that the action of temperature variations and of freezing and thawing is sufficiently deleterious to require a concrete pavement to be of rather substantial thickness in order to prevent destruction from natural causes.[4]

---

[1] *Annual Report, Division of Highways,* 1932, p. 12.

[2] In 1933 the light traffic cross-section was 9″-6.5″-9″; the intermediate 9″-7″-9″; and the heavy 10″-8″-10″. Cf. *Annual Report, Division of Highways,* 1933, p. 84.

[3] Adapted from Sheets, *op. cit.,* pp. 10, 12.

[4] Another argument sometimes suggested is that highways have to be constructed of a certain minimum thickness in order to accommodate the transport of war ordnance. Cf. *Hearing before The Committee on Interstate and Foreign Commerce House of Representatives on H. R. 6836, January and February, 1934,* p. 404.

## TABLE 19

## DISTRIBUTION OF TRUCK TRAFFIC IN ILLINOIS AS SHOWN BY THE NUMBER OF TRUCKS PER MILE ON TRUNK HIGHWAYS[1]

| Gross weight of vehicle | State | | County | |
|---|---|---|---|---|
| | Per day | Per year | Per day | Per year |
| Less than 3,000 lbs. | 24 | 8,760 | 5 | 1,825 |
| 3,000 - 8,000 lbs. | 67 | 24,455 | 14 | 5,110 |
| 8,000 - 12,000 lbs. | 32 | 11,680 | 7 | 2,555 |
| 12,000 - 16,000 lbs. | 12 | 4,380 | 2 | 730 |
| 16,000 - 20,000 lbs. | 10 | 3,650 | 2 | 730 |
| 20,000 - 24,000 lbs. | 8 | 2,920 | 2 | 730 |
| Over 24,000 lbs. | 9 | 3,285 | .... | .... |
| Total per mile | 162 | 59,130 | 32 | 11,680 |

[1] Adapted from Sheets, *op. cit.* pp. 10, 12.

Thomas H. MacDonald, chief of the Bureau of Public Roads, is quoted as saying:[1]

> We would not build roads much less than seven inches at the edge and six inches in the center, no matter what kind of loads we were going to carry. If we build thinner surfaces they would curl up like tissue paper in the rays of the sun. They would warp; the frost heave would destroy them.

Professor Breed writes:

> A cement pavement can be designed with only nominal thickness that will resist all temperature stresses when provided with proper expansion and contraction joints, and will not fail even if laid on subsoil that freezes, provided no wheel loads pass over it. The reason why it has to be made 4 inches to 9 inches thick is so that it will carry traffic loads.[2]

Professor W. S. Downs writes:

> In the Bates tests it was demonstrated that concrete 4 inches thick will withstand the traffic of lightweight vehicles of the basic class equally as well as the thicker sections withstand heavier loads; and there was nothing to indicate that moisture and temperature changes affect one more than the other.[3]

Statutory cognizance is taken in Illinois of the effect of frost action in the deformation of the subgrade subjecting pavement slabs to unwonted cantilever stresses:

> At the season of the year when the frost is leaving the ground, highway officials having proper jurisdiction, may, on definitely designated highways, prohibit the operation of vehicles having a gross weight, including the weight of vehicle and load, of more than 5,000 lbs. by posting notices along such roads: Provided, however, that the entire time of such embargo shall not exceed 45 days in any one year.[4]

---

[1] *Ibid*, p. 403.

[2] Breed, *op. cit.* p. 20.

[3] Downs, *op. cit.* p. 59; cf., also *Testimony of Clifford Older*, p. 42.

[4] Smith-Hurd, *Annotated Statutes*, c. 95½, sec. 225. Repealed 1935; cf. sec. 134 for comparable current provision. Cf. also *Public Roads*, December, 1935, p. 216, where it was suggested that it might be desirable to restrict the movement of certain types of heavy vehicles to the night or early morning when warping stresses of the pavement are lowest.

In view of the controversies that have developed it is of interest to note that a survey[1] of temperature influences on the deformation of concrete slabs led the Bureau of Public Roads to the following conclusion:

> Even extreme conditions of temperature warping produce variations in the critical stresses caused by applied loads that are considerably smaller than has generally been supposed.[2]

Warping caused by pavement contraction and expansion was seen to have a greater effect in the thicker pavements, but even in such cases the maximum increase in the stress imparted, including the load applied and the stress in the pavement resulting from the required self-support of the slab when not in contact with the subgrade, did not exceed 20 per cent of the original stress when the slab lay flat on the subgrade. These observations were made on edge and corner test sections.[3]

**Traffic Analysis and Regulation as a Factor in Limiting Highway Expense**—Recognizing the importance of an accurate knowledge of the wheel loads actually applied to pavement surfaces (distinguished from the maxima which are legally specified) as a guide to the structural planning of highways, the Bureau of Public Roads undertook a survey to determine the extent to which light and heavy vehicles were overloaded, together with the normal distribution of weight between axles.[4]

**Overloading**—A survey of over five thousand commercial vehicles operating on routes between Washington and Baltimore and between Baltimore and Philadelphia revealed that overloading in terms of rated carrying capacity was prevalent to a considerable extent among the vehicles of lower rated capacity, some bearing loads that weighed six times the manufacturer's rated capacity. Overloading among vehicles of five-ton capacity was less marked. Thus, of all vehicles observed having a rated capacity of 1½ tons, 64.7 per cent were overloaded; of vehicles with a rated capacity of two tons, 67.4 per cent were overloaded; of vehicles with a rated capacity of three tons, 69 per cent were overloaded; and of vehicles of five tons rated capacity, 43.6 per cent were overloaded.[5] In absolute terms, with relation not to rated capacities but to the legal maximum gross weight of 40,000 pounds in Maryland, only 30 vehicles or 0.54 per cent of the total number of vehicles observed had gross weights in excess of the legal maximum.[6] Presumably overloading to such a slight extent can be regulated, preferably by issuance of permits on payment of a special fee, for the transportation of excessive loads over the highways.[1] In 1932, 400 such requests were tendered the division of highways in Illinois, of which 291 were granted in the belief that the vehicles would not overstress the pavements over which they proposed to travel.[2] No charge is now made for these permits. If it be granted that the conditions observed in the Maryland study are not greatly dissimilar from those in Illinois, it must be concluded that the major portion of the premature destruction of the highways has been due to the unpredictable growth of heavy trucks in the formative period of highway construction policy, to the heavy loads permitted to use the highways, and to the lack of scientific research leading to the determination of the safest and most economical type of pavement design.

---

[1] The tests were made by the Bureau of Public Roads at Washington, D. C., in a latitude corresponding to that of East St. Louis, Illinois. Generally comparable temperature conditions prevail in a large part of this state.

[2] *Public Roads,* November, 1935, p. 188.

[3] "Similar tests were made at the interior of both the 7 inch and 9 inch slabs and it was found that at this point the condition of slab warping has a negligible effect upon the magnitude of the critical stress produced by a given wheel load applied." *Ibid.*

[4] *Public Roads,* vol. 16, no. 3, (May, 1935).

[5] Compare Robley S. Winfrey, *op. cit.* p. 60.

[6] *Public Roads,* May 1935, Table 10, p. 41.

**Weight Distribution**—Gross weight limits can only be fixed, however, with relation to the axle load limitations that have been set, and for this purpose some knowledge of the distribution of weight between axles is important. A survey conducted by the Bureau of Public Roads demonstrated that single vehicles bore nearly 75 per cent of their total gross weight on the rear axle and 25 per cent on the front axle, whereas tractor-semi-trailer units carried about 13 per cent of the gross weight on the front axle of the tractor, 44 per cent on the rear axle of the tractor, and 43 per cent on the rear axle of the semi-trailer.[3] The results of the tests are shown in Table 20.[4]

**Tire Equipment**—In Illinois vehicles equipped with solid tires may operate on state highways provided they do not exceed a speed of 10 miles per hour. At this speed it has been demonstrated that the impact force of a vehicle equipped with solid tires considerably exceeds the static load of the vehicle depending upon the roughness of the road.[5] Such a vehicle exercises a destructive impact at this speed exceeding that of a vehicle of the same static weight but equipped with pneumatic tires proceeding at a rate of 40 miles per hour.[6] Up to a certain point it is claimed that impact increases with increases in tire pressure and that, generally speaking, heavy vehicles carry higher pressures[7] than do

---

[1] It should not, however, be overlooked that the probable road damage due to overloading will in most cases come from these marginal heavy vehicles. Consequently each individual case becomes a serious problem.

[2] *15th Annual Report of Division of Highways 1932*, p. 74. Cf. also Smith-Hurd, *Annotated Statutes*, c. 95½, sec. 230.

[3] *Public Roads*, vol. 16, no. 3 (May, 1935), pp. 42-3.

[4] Cf. Sheets, *op. cit.*, p. 27; Downs, *op. cit.*, p. 11; Ennis, *op. cit.*, p. 59.

[5] Impact reactions of a static wheel load of 6,000 lbs. with various types of tires based on a drop of 1.5 inches from a 30 inch inclined plane (cf. *Public Roads*, vol. 12, no. 2, April, 1931, p. 33):

| Speed (mph) | Balloon | High Pressure | New Solid | Worn Solid |
|---|---|---|---|---|
| 0 | 6,000 lbs. | 6,000 lbs. | 6,000 lbs. | 6,000 lbs. |
| 5 | 9,000 | 10,000 | 17,000 | 28,000 |
| 10 | 13,000 | 15,000 | 24,000 | 43,000 |
| 15 | 20,000 | 23,000 | 32,000 | 54,000 |
| 20 | 22.000 | 25,000 | | |
| 30 | 22,000 | 28,000 | | |
| 40 | 17,000 | 28,000 | | |
| 50 | 17,000 | 25,000 | | |

[6] *Public Roads*, vol. 11, no. 7 (September, 1930), p. 150.

[7] Downs, *op. cit.* p. 14. Cf. also Bul. No. 26 (1932) Amer. Road Builders Association, *A Treatise on Motor-Freight Operation* p. 57; *Report of the Highway Commission, State of Washington 1935*, p. 47; and Ennis, *op. cit.* p. 91.

## TABLE 20

## DISTRIBUTION OF GROSS WEIGHT BETWEEN AXLES OF LOADED TRUCKS AND BUSSES

| Gross weight | Per cent of load carried | | | | |
|---|---|---|---|---|---|
| | Two-axle vehicles | | Tractor-semi-trailers | | |
| | Front axle | Rear axle | Front axle | Middle axle | Rear axle |
| Under 10,000 lbs. | 32.0% | 68.0% | | | |
| 10,000 and under 20,000 lbs. | 24.7 | 75.3 | 15.1% | 45.2% | 39.7% |
| 20,000 and under 30,000 lbs. | 25.8 | 74.2 | 11.5 | 44.3 | 44.2 |
| 30,000 and under 40,000 lbs. | 23.3 | 76.7 | 13.0 | 44.5 | 42.5 |
| Over 40,000 lbs. | | | 13.2 | 43.6 | 43.2 |
| Average | 26.4% | 73.6% | 13.2% | 44.4% | 42.4% |

Source: *Public Roads,* vol. 16, no. 3, (May 1935), Tables 12, 13, and 14, pp. 42-43.

light vehicles. Furthermore, it is significant to notice that impact increases rapidly up to 40 miles per hour but only slowly thereafter. This would seem to put trucks and passenger cars on the same basis insofar as speed is concerned, as trucks frequently operate up to that speed. In other words the fact that passenger cars operate at speeds in excess of 40 m.p.h. should not be admitted as evidence to show that their impact may be expected to equal that of trucks which usually operate at slower speeds. Of probably greater importance than the impact attributed to the speed of passenger vehicles is the effect of added stress due to impact from the already marginal wheel loads of heavy trucks, tending further to increase the required thickness of pavement.

Enforcement of the law permitting vehicles equipped with solid tires to operate in Illinois has not proved feasible. On the one hand there is the difficulty of detecting violations and on the other, the doubtful policy of causing traffic to move at an unduly slow speed. In the interest of reducing highway costs the State should permit only vehicles equipped with pneumatic tires to operate on the highways, either by refusing to license vehicles with solid tire equipment or by making the license fees prohibitive for such vehicles.

**Weight Limitation**—Although there is no information available as to the character and frequency of heavy vehicle traffic in the early years of hard road construction in Illinois, some notion of the possible maximum loads can be gleaned from the statutory legal weight limits operative at that time.[1] Weight limitations for motor vehicles were first introduced in Illinois in the Motor Vehicle Act of 1919 when there were established a maximum axle load of 16,000 lbs. and a maximum stress of 800 lbs. per square inch of tire surface in contact with the pavement.[1] In 1921 a restriction of 24,000 lbs. was placed on the gross weight of a single motor-propelled vehicle and 32,000 lbs. on the gross weight of a trailer or semi-trailer.[2] This permitted a unit weighing 56,000 lbs. to operate on the highways. On city streets combination vehicles weighing as much as 50 per cent more could be permitted by ordinance in cities of over 20,000 population.[3] In 1927 the law was changed to reduce to 40,000 lbs. the maximum legal gross weight of a vehicle and trailer or semi-trailer in combination.[4] It should be remembered that the foregoing gross weight limitations were subject to the axle load and unit stress restrictions enacted in 1919. The statutory weight limitations in effect in other states are shown in Table 21.

---

[1] That a State may provide legislation limiting loads in order to protect its highways was established by the United States Supreme Court in *Sproles et al. v. Binford,* 286 U. S. 374 (1932). Chief Justice Hughes in the decision in that case said, "In exercising its authority over its highways the State is not limited to the raising of revenue for maintenance and reconstruction, or to regulations as to the manner in which vehicles shall be operated, but the State may also prevent the wear and hazards due to excessive size of vehicles and weight of load. Limitations of size and weight are manifestly subjects within the broad range of legislative discretion."

The maximum legal axle loads adopted in 1919 have prevailed unchanged throughout the entire period of concrete road construction in Illinois, although there have been a number of changes in maximum allowable vehicle gross weights. It is now an observed fact that highways constructed in accordance with the Bates tests findings are cheaper and infinitely stronger than those constructed theretofore. In terms of these newer pavements the prevailing maximum axle load limitation is probably adequate. With regard to the older pavements, however, the limitation was too high to afford adequate protection to the highways. In the sphere in which they are most important, viz., bridge stresses, gross weight restrictions have been and continue to be unduly lenient. A bridge must be built to support stresses determined not from axle loads, but from the gross weight applied to any span. While some reduction in cost might have been expected from the lowering of permissible gross weight from 56,000 lbs. to 40,000 lbs. in 1927, this has been counteracted to a certain extent by subsequent restrictions in vehicle lengths. Decreasing the lengths of vehicles operates to increase the maximum gross weight anticipated on any span by diminishing the probability that the gross weight of a vehicle may be spread between two spans. Although this problem of gross weight limitation is a continuing one, it is highly probable that bridges built prior to 1927 are of exceptional strength to bear the excessive loads which were permitted by the statutes until that time. By the end of 1927, 1,044 bridges or approximately half of the total number built from 1918 to 1934 had been constructed and $15,027,169, representing 41 per cent of the total expenditures for bridges in this period, had been disbursed.[5] There is, however, no method of determining the liability of heavy trucks for the "excess" costs of constructing exceptionally strong bridges in Illinois because testimony conflicts as to the strength required for the movement of heavy farm equipment, war ordnance, etc.[6] In some

---

[1] Cf. Smith-Hurd, *Annotated Statutes*, Chap. 95½, sec. 228.

[2] *Laws, 1921,* p. 571.

[3] Apparently this prerogative was exercised only in the city of Chicago, where in 1932 145 four-wheel vehicles weighing in excess of 24,000 lbs. gross weight were registered. Cf. *Taxation of Motor Vehicles 1932,* p. 194.

[4] *Laws, 1927,* p. 764.

[5] Division of Highways, *16th Annual Report, 1933,* p. 92.

[6] Cf. *Testimony of Clifford Older, Illinois Commerce Commission,* pp. 149-153.

## TABLE 21

## STATUTORY TRUCK AND BUS WEIGHT LIMITATIONS BY STATES, 1932

(Expressed in thousands of pounds)

| State[1] | 4-Wheel trucks | 6-Wheel trucks |
|---|---|---|
| Alabama | 24 | 32 |
| Arizona | 22 | 34 |
| Arkansas | 25 | 25 |
| California | 22 | 34 |
| Colorado | 30 | 40 |
| Connecticut | 32 | 40 |
| Delaware | 18 | 38 |
| Florida | 18 | 18[2] |
| Georgia | 22 | 39 |
| Idaho | 24 | 40 |
| Illinois | 24 | 40 |
| Iowa | 25 | 25 |
| Kansas | 28 | 34 |
| Kentucky | 18 | 18 |
| Maine | 24 | 27 |
| Maryland | 25 | 40 |
| Massachusetts | 30 | 40 |
| Michigan | .... | ....[3] |
| Minnesota | 36 | 42 |
| Mississippi | 22 | 22 |
| Missouri | 24 | 24 |
| Montana | 24 | 34 |
| Nebraska | 32 | 48 |
| Nevada | 25 | 38 |
| New Hampshire | 20 | 20 |
| New Jersey | 30 | 30 |
| New York | 36 | 44 |
| North Carolina | 20 | 20 |
| North Dakota | 32 | 48 |
| Ohio | 24 | 24 |
| Oklahoma | 20 | 20 |
| Oregon | 22 | 22 |
| Pennsylvania | 26 | 36 |
| Rhode Island | .... | ....[4] |
| South Carolina | 25 | 25 |
| South Dakota | 20 | 20 |
| Tennessee | 20 | 20 |
| Texas | 22 | 30[5] |
| Utah | 26 | 34 |
| Vermont | 20 | 20 |
| Virginia | 24 | 35 |
| Washington | 24 | 34 |
| Wisconsin | 24 | 36 |
| Wyoming | 30 | 30 |
| District of Columbia | 30 | 39 |
| Average | 25 | 32 |

Source: *Public Roads,* Vol. 13, no. 10 (Dec. 1932), p. 168.

[1] Not available for inclusion in this table were the weight limitations in effect in Indiana, Louisiana, New Mexico and West Virginia.

[2] Certain common carriers operating under the jurisdiction of the railroad commission are permitted an increase of 10 per cent in gross weight.

[3] An axle load limitation of 18,000 lbs. is operative.

[4] Evidence furnished by the schedule of registration fees in Rhode Island indicates that if a gross weight limitation obtains, it is in excess of 18,000 lbs.

[5] However the load carried is limited to 7,000 lbs.

states, however, it has become necessary to replace bridges[1] because they were of insufficient strength to accommodate heavy vehicles, although satisfactory for all other traffic.[2]

The most important aspect of legislative control of the heavy traffic on state highways for the purpose of protecting pavements lies in the limitation of axle weights, wheel loads, and primarily of the stress imparted per square inch of contacting tire surface.[3] Nevertheless, in view of the growing tendency among states to limit the length of vehicles and combinations of vehicles, the limitation of gross weight is becoming exceedingly important in bridge construction.

### Differential Costs Entailed in the Construction of Concrete Highways in Illinois

The present system of taxing trucks and busses in Illinois has been described and the general thesis advanced that highways are generally constructed with a pavement thickness excessive for the needs of most vehicles. This situation exists in Illinois as elsewhere where pavements must be designed to accommodate a wide latitude in vehicle weights. The present purpose is to examine the actual physical excess in terms of costs.

A road inventory of concrete highways by types and cross-sections was undertaken for the Tax Commission in 1936 by the Illinois Division of Highways. This survey, which is believed to be the first of its kind made in this State, affords an opportunity to make a factual appraisal of the "excess thickness" situation in Illinois. Table 22 contains a summary of this cross-section study showing mileage of concrete pavement constructed, together with the contract costs of materials used. In order to ascertain excess construction costs it was decided to waive such controversial items as overhead, and other relatively fixed expenses, and attribute to heavy vehicles only the excess cost of materials used. These costs are known to vary with increases in pavement thicknesses. The authority for this procedure is Professor C. B. Breed,[4] who, in an engineering study of the cost of constructing concrete highways in Illinois, showed that for a 9″-6″-9″ pavement, cement, sand, and stone,

---

[1] An incident discussed in the Illinois Attorney General's *Report and Opinions 1930*, p. 550, indicates that bridges in Illinois are sometimes destroyed by heavy vehicles. The state's attorney, Gallatin County, reported that a non-resident truck bearing a load of 28,000 lbs. had broken in a bridge in that county. Upon the question of whether or not the county could sue for damages, the opinion of the attorney general was that only in the event that the truck had an illegal gross weight could the owner be held.

[2] Bureau of Railway Economics, *An Economic Survey of Motor Vehicle Transportation in the United States* (1933), p. 80.

[3] In *Sproles v. Binford*, 286 U. S. 388-99, the appellants urged that a net load limitation of 7,000 lbs. was an arbitrary regulation in view of the fact that a stress limitation of 600 lbs. per square inch of tire spread upon the highway prevailed. They asserted that larger loads could be carried without violating the overall stress limitation, simply by a proper distribution of the load on axles and wheels. This contention seems to have the unanimous support of accredited engineering opinion. However, with regard to this point the court ruled strictly on its jurisdiction in the following terms: "To make scientific precision a criterion of constitutional power would be to subject the state to an intolerable supervision hostile to the basic principles of our Government . . . When the subject lies within the police power of the state, debatable questions as to the reasonableness are not for the courts but for the legislature, which is entitled to form its own judgment, and its action within its range of discretion cannot be set aside because compliance is burdensome."

[4] *Op. cit.* p. 56.

## TABLE 22

## SURPLUS COST OF CONSTRUCTING CONCRETE HIGHWAYS IN ILLINOIS 1920-1934[1]

| Year | Mileage of concrete; pavement constructed | Cost of concrete; actual pavement | Cost of concrete; 6″-4″-6″ pavement | Excess cost | Interest for one year on excess cost @ 4% | Total excess cost |
|---|---|---|---|---|---|---|
| 1920.... | $ 37,966 | $ 757,693 | $ 399,986 | $ 357,707 | $ 14,508 | $ 572,015 |
| 1921.... | 653,420 | 9,205,926 | 5,519,873 | 3,686,053 | 147,442 | 3,833,495 |
| 1922.... | 459,744 | 6,156,506 | 3,786,251 | 2,370,255 | 94,810 | 2,465,065 |
| 1923.... | 852,487 | 11,295,148 | 7,423,171 | 3,871,997 | 154,879 | 4,026,856 |
| 1924.... | 501,141 | 6,711,048 | 4,430,634 | 2,280,774 | 91,231 | 2,372,005 |
| 1925.... | 883,625 | 11,354,551 | 7,436,095 | 3,918,456 | 156,738 | 4,075,194 |
| 1926.... | 371,272 | 4,973,356 | 3,244,120 | 1,729,236 | 69,169 | 1,798,405 |
| 1927.... | 604,429 | 8,620,516 | 5,480,062 | 3,140,454 | 125,618 | 3,266,072 |
| 1928.... | 1,259,414 | 18,441,556 | 11,688,258 | 6,753,298 | 270,132 | 7,023,430 |
| 1929.... | 185,623 | 2,606,360 | 1,652,172 | 954,188 | 38,168 | 992,356 |
| 1930.... | 867,338 | 10,914,305 | 6,965,509 | 3,948,796 | 157,952 | 4,106,748 |
| 1931.... | 723,786 | 8,516,744 | 5,132,190 | 3,384,554 | 135,382 | 3,519,936 |
| 1932.... | 747,316 | 7,574,339 | 4,679,427 | 2,894,912 | 115,796 | 3,010,708 |
| 1933.... | 225,205 | 2,463,534 | 1,445,355 | 1,018,179 | 40,727 | 1,058,906 |
| 1934.... | 225,205 | 3,617,730 | 2,153,273 | 1,464,457 | 58,578 | 1,523,035 |
| Total[2].. | $8,627,971 | $113,209,312 | $71,436,376 | $41,773.296 | $1,670,930 | $43,444,226 |

[1] This table is based on a road inventory by cross-sections furnished through the courtesy of the Division of Highways, State of Illinois. It is based solely on volume of concrete, other costs being disregarded. Cost of concrete used was taken to be 50 per cent of the total contract cost of construction in accordance with average results of Professor Breed in *Relative Road Costs* p. 56. The data do not contain all concrete pavement due to the joint classification of concrete and brick and macadam in certain instances. The omissions are not over ½ of 1 per cent of the total mileage.

[2] If interest is figured at 4% for 20 years, an assumed average life of Illinois pavements, the interest on excess costs increases to $31,418,600 and the total excess cost to $73,191,896. If serial repayment of any portion constructed from the proceeds of bond issues is assumed, the interest cost will decline accordingly.

the materials used in mixing concrete, averaged 48 per cent of the total cost of a 16 ft. pavement, 50 per cent of the total cost of an 18 ft. pavement, and 52 per cent of the total cost of a 20 ft. pavement. Breed's conclusions were that the cost of these three materials as a percentage of the total increased directly with the increase in thickness and/or width of the pavement. He showed that for a 16 ft. 6″-4″-6″ pavement in Pennsylvania concrete costs were only 40 per cent of the total whereas for a 20 ft. 9″-7″-9″ pavement they were 56 per cent of the total cost. There appears to be sufficient justification therefore for appraising the cost of concrete used in Illinois highways at 50 per cent of the total contract cost of concrete highways as reported by the Illinois Division of Highways.

An exposition of the cost relationships of Illinois highways and a theoretical highway is made in Table 22.

As shown in this table the total cost of the concrete in 8,627 miles of Illinois highways of different widths and cross-sections was approximately $113,000,000 after deducting 50 per cent for overhead, cost of equipment, forms, preparation of the sub-grade and other fixed costs.

By comparing the quantity of concrete which would have been needed for a 6″-4″-6″ pavement of the widths used, with the quantities used in the thicker cross-sections actually laid it appeared that the excess cost thus entailed was approximately $41,773,000 during the fifteen year period 1920-1934. Including interest expense the total outlay was over $43,000,000 more than would have been required for a basic highway. This excess amounts to approximately $5,000 per mile on the 8,628 miles considered, which is over 99 per cent of the total concrete highway mileage constructed through 1934.

The procedure upon which this analysis is based is one of segregating construction costs and assigning portions thereof to various vehicle weight groups. This involves:

> (1) The assumption of a basic highway of a given cross-section; the cost of such a highway to be spread more or less equally among all motor vehicles.
>
> (2) The determination of excess costs by the derived method of comparing the physical characteristics of basic and actual pavements. Excess costs are taken to be proportional to the average thickness of the pavements. Due consideration is given to varying mileages of different cross-sections. This excess cost is then spread among the vehicles requiring thicker cross-sections in the ratio of their wheel loads.

However, before presenting a method for spreading these excess costs a survey of the opinions of others on the subject of excess costs is of interest:

1. Harold S. Shertz, a representative of American Trucking Associations, Inc., stated before the house committee on interstate and foreign commerce that the additional cost of building a highway strong enough to carry trucks of the maximum weight recommended by the American Association of State Highway Officials was $7,000 per mile.[1]

2. Thomas H. MacDonald, chief of the Bureau of Public Roads stated:

> Referring specifically to thickness, Mr. MacDonald in 1925 expressed the opinion that a concrete pavement designed to carry heavy-truck traffic would call for an extra thickness of about two inches which would cost about $10,000 per mile, compared with a pavement required for dense passenger car traffic only.[2]

3. The Highway Research Board published a report containing the following conclusions:

> It seems to be hardly necessary in a discussion of this kind to point out that whether 6 or 8 inches of concrete be laid, the costs of certain items such as forms, preparation of the subgrade, screening, etc., will be the same in either case and that some items such as plant charges, overhead, and costs of placing will be less per cubic yard for the 8 inch pavement than for the 6 inch. It is, therefore, quite probable that the cost of placing an extra two inches will not exceed $3,000 to $4,000 per mile, and it is further entirely probable that this may be justified by lower maintenance charges and longer life.[3]

---

[1] *Hearing Before the Committee on Interstate and Foreign Commerce, House of Representatives, 73rd Congress, 2nd Session, H. R. 6836*, p. 404.

[2] Bureau of Railway Economics, *op. cit.*, p. 79.

[3] F. Lavis, *Heavy Vehicles and Road Costs* (Highway Research Board of the National Research Council), Washington, D. C., 1932, p. 99.

4. Professor C. B. Breed, of the Massachusetts Institute of Technology stated that the difference in cost, including preparation of subgrade and shoulders was about $9,000 a mile on the basis of 1929-1930 prices, and about $7,000 a mile on the basis of 1931-1932 prices.[1]

5. Clifford Older, former State highway engineer in charge of the Bates road tests in Illinois, testified in a hearing before the Illinois Commerce Commission on April 23, 1933 that in his opinion the difference in the cost of constructing a 6″-4″-6″ and a 9″-6″-9″ concrete slab was about $9,000 a mile.[2]

6. S. A. Stephenson, highway engineer, calculated the difference in cost between a 6″-4″-6″ and a 10″-8″-10″ cross-section to be about $8,000 a mile.[3]

In connection with the above estimates it is of interest to note in Table 23 the quantities of concrete required in a basic highway and in the standard pavement cross-sections used in Illinois, together with their approximate costs. The excess cost of providing highways thicker than required for basic vehicles, considering only the cost of concrete, ranges from 50% to over 100% of the cost of concrete in a basic pavement cross-section. Furthermore as costs increase depending on the thickness of the pavement the number of vehicles responsible for extra costs decrease. This can have only one answer in a revision of fees from a nominal to a benefit basis. The unit revenues for which the heavier vehicles are accountable will show considerable increases.

### Economies of Substituting Other Types of Pavement for Concrete

It is contended that if it were not for the traffic of heavy vehicles a large proportion of the state and county trunk lines could be constructed of bituminous surface material instead of concrete. This could be done, says one writer, at a cost of from one-third to two-thirds of the cost necessary for the present highway designed for heavy trucks.[4] In a recent survey the Highway Cost Commission of the State of Washington submitted a questionnaire to the state highway engineers of the several states inquiring as to the reduction in cost that would result if bituminous-type highways were substituted for the present concrete highways. Of 26 states from which answers were received, ten stated that there would be no reduction in cost and sixteen believed variously that savings of from a minimum of 1 per cent to a maximum of 30 per cent might be effected.[5]

The economy of using bituminous-type pavements for light traffic districts is cited by Professor W. S. Downs of West Virginia University:

> Concrete, however, is not a type economically suited for all classes. It is generally used on city streets and on highways subjected to heavy loads because its strength is often necessary to support such loads. It is not generally used on the highways subjected to light loads only, because flexible types of pavements are adequate for the loads and can be constructed at less cost.[6]

---

[1] Breed, *op. cit.*, p. 30.
[2] *Testimony of Clifford Older, infra,* p. 17.
[3] Ennis, *op. cit.* p. 96.
[4] Breed, *op. cit.* p. 31.
[5] *Report of the Highway Cost Commission*, p. 160.
[6] Downs, *op. cit.* p. 56.

## TABLE 23

## RELATIVE THICKNESS AND COST DIFFERENTIALS OF BASIC AND STANDARD ILLINOIS PAVEMENTS

| Cross-section[1] (inches) | Volume of concrete (cu. yds. per mile) | Ratio of volumes | Cost of concrete at $6.00 per cu. yd.[2] | |
|---|---|---|---|---|
| | | | Cost per mile | Excess |
| 6-4-6 | 1,368 | 1.00 | $8,208 | ........ |
| 9-6-9 | 2,053 | 1.50 | 12,318 | $4,110 |
| 9-6.5-9 | 2,200 | 1.61 | 13,200 | 4,992 |
| 9-7-9 | 2,478 | 1.81 | 14,868 | 6,660 |
| 10-8-10 | 2,737 | 2.00 | 16,422 | 8,214 |

[1] Classification is of 20 foot pavement sloping from center thickness to edge thickness at a point two feet from either edge, excepting that in the 9-7-9 type the center thickness slopes from a point four feet from either edge to the edge thickness at a point two feet from either edge, and that in the 10-8-10 type the slope is from a point three feet from either edge to a point one foot from the edge. The 9-6-9 cross-section was a typical design in 1932. In 1933 the 9-6.5-9 was substituted for it. All other cross-sections are of 1933 design. The basic types are theoretical and are not actually constructed in Illinois.

[2] Breed, *op. cit.* p. 54.

The point made is that heavy vehicles, where they use a highway in sufficient numbers, can preclude the use of a cheaper pavement and make it necessary to use a type of pavement that will provide maximum strength. Heavy vehicles not only require the strongest type of pavement, but they often require that it be constructed with twice the thickness that is needed to support vehicles of the basic group. The Highway Cost Commission of the State of Washington reported that if only private cars and small trucks were to be accommodated, bituminous surfacing could be substituted for 33 per cent of the concrete pavement in that state.[1]

**Conclusion**—Chart V shows the average cross-section thickness needed to support vehicles having wheel loads of various weights. The wheel load weights are shown on the horizontal scale and the corresponding pavement thickness and costs on the vertical scale. The average thickness of a basic pavement (4.20 in.) is shown at the bottom of the vertical scale. A pavement of this thickness will, theoretically, bear the wheel loads of vehicles having gross weights not in excess of 8,000 lbs. As an additional average thickness of .54 inches is added to accommodate vehicles having a gross weight of 10,000 lbs., the added cost of concrete based on the record of the preceding fifteen years is $471,707. This added cost is shared by all vehicles weighing more than 8,000 lbs., the unit cost being $9.24. Thus it is seen that the heaviest vehicles share in the added cost engendered by each group, each vehicle sharing in the responsibility for excess concrete costs up to the thickness required to support its weight without premature destruction.

In considering the relationship between costs and revenues it should be remembered that a variety of possible additional costs have not been

---

[1] *Report of the Highway Cost Commission*, p. 51. Cf. also Downs, *op. cit.* pp. 57-8.

# DISTRIBUTION AMONG HEAVY VEHICLES OF EXCESS COSTS OF CONSTRUCTING CONCRETE PAVEMENTS IN ILLINOIS

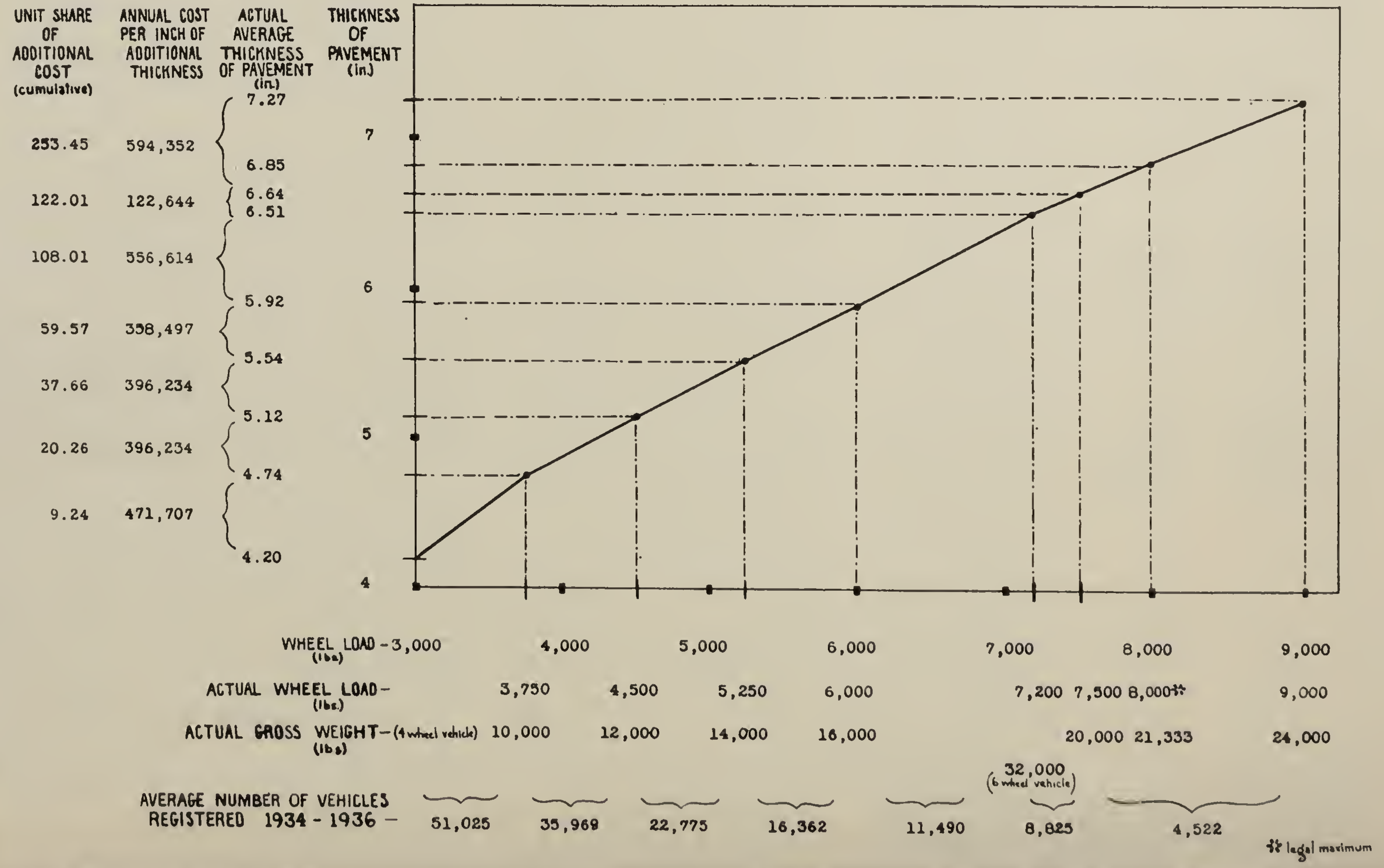


CHART V

treated as applying solely to vehicles of extra-marginal weight. These involve the matter of additional width of pavement, the straightening of curves, the lowering of grades and the strengthening of bridges. With the exception of the latter element of cost these aspects of the problem were sufficiently controversial to warrant their exclusion; particularly when the case against the disproportionately low revenues contributed by heavy trucks is clearly made when nothing more than the cost of the additional concrete is considered.

It is important to bear in mind that revenues have been assumed to be the flat weight taxes in Illinois, whereas in the 24,000-40,000 lb. classification nearly half of the total number of registered vehicles elected to pay the mileage tax. Revenue receipts from the mileage tax indicate that $50 was the average tax paid. This, in addition to the regular license fee charge of $5 for plates, made a total of $55, compared with a cost for concrete alone only on state constructed and maintained roads of $263 per vehicle for this class.

All the evidence suggests that if other costs, including those of city streets and secondary local roads, had been considered, giving due account to motor fuel taxes paid, the disproportion between costs and revenues, particularly for heavy trucks, would become even more striking.

Only by relating revenues to costs can it be seen which classes of motor vehicles are disproportionately benefitting from the construction and maintenance of the primary road system. Knowing this, legislative policy can be more easily and intelligently formulated and the question of subsidy and public benefit answered.

The registration fees of trucks and busses in Illinois demonstrate the absence of any attempt to put these vehicles on a benefit basis. While the development of the state primary system has been rapid, changes in truck design and commercial use of the highways have been even more rapid. Fees were increased for heavier vehicles on the general theory that such vehicles are more destructive to the highways and that they are better able to bear a larger unit share of the cost of constructing and maintaining the highways. However truck fees have always been regarded in terms of amount rather than objectively.

This analysis attempts to show the amount of revenues paid in Illinois and describes the type of fees and taxes used in this and other states. While no definite conclusions are reached here as to the total fees and taxes trucks and busses should pay, standards are proposed designed to effect an equitable division of registration fees among vehicles in various weight groups.

The problem of taxation of trucks and busses is not confined to raising a given amount of revenue to offset expenditures for highway facilities. It is equally a problem of social importance, which dictates the extensiveness of the highway plant. It is also a problem of regulation to restrict truck use to particular highways and to restrict or deny the use of other highways to trucks of excessive weight or size. All these as well as the interests of other benefitted groups must be analyzed if an equitable solution is to be reached.

# PART II

## STATISTICAL APPENDIX

## TABLES I, II, III

## ABSTRACT OF LOCALLY ASSESSED PERSONALTY, REAL ESTATE, AND RAILROAD PROPERTY BY COUNTIES

### Assessment Years 1935 and 1936

Annually the county clerks file with the Tax Commission an abstract of the real and personal property assessment. These abstracts in every instance show the aggregates of the various classes of real and personal property for the entire county and in the case of the 85 counties having township assessors give similar information for each township. Due to space limitations the township abstracts are not published in detail although selected items have furnished the basic information for published summary tables.[1]

County clerks prepare the abstracts of assessments from the totals in the assessor's books. These books are the records of original entry by the assessors and of correction and revision by the supervisors of assessment and the boards of review. At the start of the assessment season (quadrennially for real estate, with minor exceptions, and annually for personalty) these books are placed in the hands of the assessors. The descriptions of real estate are commonly entered by the county clerk although in some instances the assessor is furnished with the previous year's book and must copy the descriptions himself. The assessors enter and total the valuations of the various classes of real estate; the personalty assessments are taken from schedules filed with or made by the assessor. The entries for personal property show the distribution of the assessment among the various classes of property listed on the schedule. In this clerical work, errors of entry and addition are frequent; these errors are required by law to be corrected and the books balanced before acceptance by the supervisor of assessment and before the assessor is compensated for his work. Despite this statutory provision many supervisors accept improperly completed books and books which do not balance.

The supervisor of assessment is empowered to make changes and corrections on these books before he turns them over to the board of review for correction and review. Few supervisors of assessment perform this duty conscientiously; in most counties they make few if any changes. Whenever the board of review revises an assessment,it is required to show what item or class of property is affected by its action. In numerous cases this rule is disregarded and changes are made only in the aggregate of the assessment.[2] This procedure further throws the books out of balance. When the board has completed its work, it totals the books and turns them over to the county clerk. Dependent upon the kind of procedure that the assessors, supervisor of assessment, and board of review have followed is the accuracy and reliability of the abstract filed by the county clerk. In most counties, abstracts made directly from the assessor's books are correct within reasonable limits and in others the clerk is able to make revisions and changes of obvious errors which enable him to file a satisfactory report,but in far too many cases the assessor's books are in such bad shape that an abstract of them is little better than a guess as to the total valuation and the distribution among the various items. The Commission has done everything possible to secure uniform interpretation of the classifications of property and strict observance of the statutory regulation governing the preparation and certification of the assessor's books. It has verified in every possible instance apparent discrepancies in the abstracts filed with it. This has brought about substantial improvement, but much more is necessary.

The tables set forth the assessed value of the various classes of real,personal, and railroad property for each county in the state. The first 16 items of personal property listed are the same as those appearing on the personal property schedules filed by individuals, unincorporated businesses, and corporations. It can be assumed with one exception that a reasonable degree of uniformity exists from county to county in the use of these classifications. The exception is the class, "all other personal property." It may be employed to a varying degree in different counties to conceal the amount and value of property that a reasonable classification would indicate;[3] or it may variously indicate a disposition of assessment officials to follow the course of least effort and minimum annoyance to the taxpayer. Valuations shown for the remaining classes of personal property listed can only be interpreted and compared, county to county, with considerable qualification.

"Capital stock (domestic)"is the amount of capital stock locally assessed.(These tables do not include any valuations by the Tax Commission.) Fifty-eight counties reported valuations of this property in 1935 and 68 in 1936. The 1935 figure was an increase of 11 counties over 1934. It undoubtedly is true that such property does not exist in some of the remaining counties. In other cases local officials refuse to make the assessments. Their failure to do so can seldom be shown to be a flat refusal to follow the law but commonly represents a denial that there are such values to assess. This denial ordinarily rests on ignorance of the nature and method of assessing capital stock and mistaken fear that it will "drive business out of the country." In some instances, assessments properly classified as capital stock are included in "all other personal property." This practice is discouraged wherever it is found to exist but it is sometimes found to be the only available practical means of securing additional valuations. Even in those counties in which some valuation of capital stock appears, inferences as to relative effectiveness of the assessment must be made with caution. The provision requiring the entire capital stock assessment to be allocated to the location of the principal place of business makes for strikingly large aggregates in some counties.

---

[1] Cf. Tax Commission, 15th Annual Report, 1933, pp. 404-414.

[2] For example, in considering a personal property assessment of $5,000 the board may reduce it to $3,500, but will fail to show whether the reduction was in the value of the receivables, the machinery or equipment, the inventories, etc.

[3] This practice of classifying property under"all other" when it actually belongs in some other category on the personal property roll has been held illegal and assessments made in this manner have been declared void. Cf.Illinois Assessors' Manual, Personal Property, 1938, pp. 67-68.

"Shares of bank stock," "net receipts-fire insurance companies,"and"public utility personalty" are the next three items of personal property for which separate totals should be available. These tables indicate, however, that there are only 34 counties showing assessments under all three headings in 1935 and only 43 in 1936. There are in 1935, 63 counties listing bank stock, 78 public utility personalty, and 44 net receipts. There are in 1936, 69 counties listing bank stock, 76 public utility personalty, and 56 net receipts. In 15 instances in 1935 and 14 in 1936 none of these classes has an entry. This does not indicate, as might appear, the absence of property of such description within the county, but merely that assessments have been included in some other classification - most probably "all other personal property." Every county has some public utility property and at least 90 per cent of the counties actually have assessments against banks and net receipts of fire insurance companies. State totals for such classes of property are meaningless---indeed their inclusion in this table is merely to provide a formal cross check. It should not be assumed from these remarks that these amounts are meaningless for the counties in which they appear;if any entry appears it doubtless represents an accurate and complete total for that county.

The last item included in the classification of personal property is"penalties." These penalties are required by law to be added to the valuation of personal property if the taxpayer refuses to swear to his schedule or fails to return the schedule. The amount of the penalty is 50 per cent of the assessor's estimated valuation of the incorrectly reported property. An inspection of the tables will indicate that relatively few assessors have made use of the penalty procedure, although the number seems to be growing. There were 68 counties in 1935 and 66 counties in 1936 whose abstracts show no penalties. In 20 of the remaining counties in 1935 and 18 in 1936 the amount of penalties reported is very small. In 1934 there were 76 counties showing no penalties. Failure of the assessors to make use of the penalty procedure in connection with personal property assessment is due in many rural and semi-rural areas to the absence of any necessity for its use. It is also due in part to the disposition of many assessors to regard the penalty as too severe and therefore to make no use of it at all or to limit its application to the most extreme cases.

Real estate assessments are classified as "lands" or "lots." For the most part the former refers to rural property and the latter to urban property. There are instances in most counties of "lands" within corporate limits and "lots" without, but these cases are not significant relative to total assessed values involved.

The assessment of "lands" is sub-classified into improved land only, unimproved land only, improvements, coal rights, and oil leases. Improved land is that which is or can be cultivated and used for agricultural or kindred purposes. Unimproved land is swamp, bluff, timber, or waste land. It is immaterial to proper classification whether any buildings are located on such lands. Improvements refer to buildings only and do not include fencing,tiling, ditching,or capital improvements other than structures. Coal rights and oil leases are rights to the use of land for mining purposes. They may or may not be held by the same person who owns the surface rights. Assessments of such rights are not always separately set forth; it is a common practice to assess surface and mining rights together when the ownership is the same. In 1936, 24 counties reported valuations for coal rights, and 7 for oil leases, compared with 23 and 8 in 1935.

The assessment of "lots" is sub-classified into improved (lots only),unimproved, and improvements. Improved lots are those with buildings thereon. The other classes are self-explanatory.

The classification of real estate has not been closely and uniformly followed by the assessors. Misunderstanding, carelessness, and negligence all have a part in accounting for widespread disregard for the statutory injunction properly to classify real estate assessments.[4] The variations in assessment practice are pretty well indicated by the totals available for the abstract. There are 17 counties in which subclassifications of both lands and lots are not available in 1935 compared with 8 in 1936; of the remaining counties 18 failed to separate improved and unimproved lands in 1935 and 19 in 1936, many more probably separated them incorrectly; 15 counties lumped together improved and unimproved lots in 1935 and the same number in 1936; while four did not separate the improvements from the land or lot valuation in 1935 and two in 1936. It goes without saying that proper state totals showing the subclassifications of "lands" and "lots" are out of the question, since only three-fourths of the counties gave complete details.

It has long been customary in the state to look upon the average assessed value of farm lands per acre as indicative of the level of assessment. Such average values are computed and cited by local taxing officials and generally regarded as reliable. The final section of this table is devoted to presentation of such values. Averages are shown for unimproved land,improved land,total lands, and lands plus improvements. Coal rights and oil leases are included in the last two classes;no separation between improved and unimproved land is possible. The acreages on which the averages are based also are shown.

---

[4] Some assessors contend that any land which is fenced is improved, others that land with buildings on it is improved, although the legal definitions were set forth

Acreage figures are far from satisfactory, particularly where they relate to the distinction between improved and unimproved property; however, with a few exceptions they probably afford two or three place accuracy.[5] Some errors in acreage are due to clerical mistakes and carelessness on the part of assessors and clerks; others to the inclusion of acreage assessed for coal rights and oil leases twice, once for the surface rights and once for the mining rights.

It should be apparent that no very considerable reliance can be placed on the average values per acre when so many qualifications hedge the accuracy of tho figures representing the component parts of this ratio. This is, of course, especially true as far as it concerns the average value of "unimproved" and "improved" lands. A much greater degree of confidence can be placed in the average values of all land and land and improvements.

The next section of the table deals with railroad property locally assessed. A description of this property is contained in the headnote to Tables VI, VII of this appendix. The valuation of such property is relatively unimportant in all excepting a dozen counties. Local officials assessed only about 3 percent of the railroad property in 1935 and 1936.

The next section of the table deals with enumerated personal property and its average valuation. The personal property schedule calls for not only the value, but also the number of passenger automobiles,trucks and busses, cattle, horses and mules, sheep,goats,and swine. The numbers of these items of enumerated personalty and their average assessed value are set forth for all counties. Some indication of the range in assessment practices with respect to these types of personalty may be gained by noting the wide variation in average value in the various counties. There are some limitations on the use of such data to show the relative effectiveness of assessment procedures in the various counties. In the first place, variations in assessment ratios will permit some differences in average values in order to maintain uniformity among the various classes within any county. In the second place, variations actually do exist in fair cash values, as for example, the difference in type, make, and age of automobiles in urban and rural areas or in the type of livestock adapted to the character of agriculture in the corn belt, the southern part of the state, or the dairying region in the north. In the third place, a very prevalent practice followed in the assessment of livestock vitiates inferences that might be drawn from the average valuations given here. Many assessors adopt an average value for different types of livestock within their township. This average value usually sets an upper limit and even exceptionally valuable stock will not be assessed at more than this average figure. When it comes to the assessment of inferior or young stock, assessors adopt the practice of under-counting. They group two old horses and call them one good horse, one herd of fifteen scrub cattle is counted as ten good ones, etc. This gives the assessor credit for high average values in his township. The only way of detecting this practice is by comparing the numbers listed by the assessor with estimates of livestock on farms made by the U. S. Department of Agriculture. It is usually found that counties reporting high average values have the smallest percentage of their livestock reported as assessed. In spite of these limitations, the average values shown on this table may be regarded as establishing prima facie evidence of the effectiveness of an assessment and when regarded with the limitations above mentioned they furnish valuable evidence of assessment conditions in the various counties.[6]

---

clearly by the Attorney-General in his Report and Opinions,1934, p. 338. Few trouble to assess buildings on leased ground as real estate, preferring to enter these in the personal property book. Seldom are coal rights and oil leases separately valued if the ownership is common.

[5] For a comparison of acreage assessed and total acreage in the county see Tax Commission, 15th Annual Report, 1933, pp. 426-428.

[6] In the Tax Commission, 15th Annual Report, 1933, Table III, at pp. 404-414, are shown the average values of livestock and automobiles by townships. Therein much of the qualification that is essential due to the variation in the assessment ratio and the difference of type of property is eliminated. Within a given county the work of the assessors can be reasonably well gauged by comparing the average values which they report.

TABLE I

### ABSTRACT OF LOCALLY ASSESSED PERSONALTY, REAL ESTATE, AND RAILROAD PROPERTY FOR DOWNSTATE AND ENTIRE STATE

Assessment Year 1936

| Class of property | Downstate | | Entire state | |
|---|---|---|---|---|
| | 1935 | 1936 | 1935 | 1936 |
| PERSONALTY | | | | |
| Passenger automobiles-------- | $33,537,651 | $37,913,205 | $39,260,502 | $48,463,600 |
| Trucks and busses------------ | 5,431,595 | 6,412,474 | 8,103,552 | 9,892,636 |
| Cattle----------------------- | 31,705,083 | 32,566,361 | 31,865,885 | 32,751,883 |
| Horses and mules------------- | 21,865,536 | 21,074,746 | 22,031,474 | 21,213,988 |
| Sheep and goats-------------- | 1,437,037 | 1,331,810 | 1,446,117 | 1,336,243 |
| Swine------------------------ | 6,745,237 | 8,052,433 | 6,757,693 | 8,062,728 |
| Household furniture---------- | 45,643,787 | 45,028,796 | 87,382,511 | 66,872,137 |
| Office and store furniture--- | 7,541,708 | 7,749,993 | 29,531,650 | 26,261,636 |
| Personal effects------------- | 2,716,857 | 2,479,389 | 8,974,615 | 10,456,298 |
| Machinery and equipment------ | 67,906,049 | 74,920,745 | 233,967,913 | 248,075,715 |
| Mdse., goods in process------ | 57,040,552 | 57,685,606 | 156,627,826 | 140,455,919 |
| Money-cash and bank deposits- | 11,785,695 | 11,234,529 | 16,446,885 | 14,051,589 |
| Net credits------------------ | 4,121,100 | 3,497,392 | 11,521,979 | 10,843,033 |
| Taxable stocks and bonds----- | 7,013,918 | 7,800,462 | 70,050,137 | 71,811,032 |
| Mortgages and notes---------- | 12,794,384 | 11,441,263 | 16,671,270 | 14,112,613 |
| All other personalty--------- | 46,594,640 | 40,884,027 | 57,773,192 | 50,734,836 |
| Capital stock (domestic)----- | 5,281,672 | 5,828,308 | 18,656,969 | 19,431,765 |
| Shares of bank stock--------- | 8,078,169 | 8,661,574 | 26,017,856 | 28,437,364 |
| Net receipts-fire insurance-- | 1,331,905 | 1,579,146 | 4,086,679 | 5,504,622 |
| Public utility personalty---- | 40,420,656 | 40,237,790 | 40,420,656 | 40,237,790 |
| Penalties-------------------- | 580,495 | 469,948 | 54,542,493 | 44,622,805 |
| Total personalty----------- | $419,573,726 | $426,849,997 | $942,137,854 | $913,630,232 |
| REAL ESTATE | | | | |
| Unimproved lands------------- | $58,267,717 | $54,853,238 | $71,805,882 | $67,675,699 |
| Improved lands--------------- | 816,271,272 | 781,298,811 | 843,564,633 | 807,568,961 |
| Improvements----------------- | 236,616,631 | 213,933,443 | 275,132,290 | 249,765,173 |
| Coal rights------------------ | 8,409,361 | 8,054,967 | 8,409,361 | 8,054,967 |
| Oil leases------------------- | 3,024,691 | 2,971,519 | 3,024,691 | 2,971,519 |
| Total lands---------------- | 1,174,958,166[1] | 1,171,576,775[3] | 1,254,305,351[1] | 1,246,501,116[3] |
| Unimproved lots-------------- | 54,325,476 | 52,933,569 | 199,589,732 | 196,423,810 |
| Improved lots---------------- | 257,432,702 | 269,531,048 | 872,973,180 | 880,283,215 |
| Improvements----------------- | 546,753,124 | 500,802,978 | 1,455,974,617 | 1,375,739,030 |
| Total lots----------------- | 875,969,257[2] | 877,290,546[4] | 2,545,995,484[2] | 2,506,469,006[4] |
| Total real estate-------- | $2,050,927,423 | $2,048,867,321 | $3,800,300,835 | $3,752,970,122 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | |
| Land (class D)--------------- | $1,578,885 | $1,589,550 | $3,303,392 | $5,847,788 |
| Lots (class D)--------------- | 635,947 | 706,441 | 7,624,221 | 4,798,098 |
| Personal property (class C)-- | 3,256,167 | 2,965,628 | 4,258,925 | 4,009,696 |
| Total railroad property---- | 5,470,999 | 5,261,619 | 15,186,538 | 14,655,582 |
| Total property locally assessed--------------- | $2,475,972,148 | $2,480,978,937 | $4,757,625,227 | $4,681,255,936 |

[1] Includes $52,368,494 unclassified lands.
[2] Includes $17,457,955 unclassified lots.
[3] Includes $110,464,797 unclassified lands.
[4] Includes $54,022,951 unclassified lots.

## TABLE II

## ABSTRACT OF LOCALLY ASSESSED PERSONALTY, REAL ESTATE, AND RAILROAD PROPERTY BY COUNTIES

Assessment Year 1935

| Class of property | Adams | Alexander | Bond | Boone | Brown | Bureau |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles-------- | $858,761 | $274,647 | $150,940 | $160,271 | $61,345 | $409,450 |
| Trucks and busses----------- | 57,908 | 38,063 | 27,725 | 22,502 | 12,130 | 60,945 |
| Cattle---------------------- | 528,023 | 41,065 | 293,145 | 446,059 | 152,480 | 679,85 |
| Horses and mules------------ | 363,395 | 86,775 | 164,915 | 168,625 | 101,520 | 394,385 |
| Sheep and goats------------- | 31,218 | 835 | 19,360 | 13,225 | 16,215 | 20,385 |
| Swine----------------------- | 142,328 | 12,945 | 21,885 | 30,224 | 55,407 | 183,070 |
| Household furniture--------- | 1,380,543 | 315,610 | 123,160 | 262,724 | 68,878 | 488,030 |
| Office and store furniture--- | 238,580 | 44,400 | 20,975 | 25,869 | 8,175 | 37,205 |
| Personal effects------------ | 33,903 | 7,145 | 9,315 | 16,971 | 5,335 | 9,495 |
| Machinery and equipment------ | 1,406,450 | 157,370 | 115,155 | 296,161 | 62,855 | 438,270 |
| Mdse., goods in process------ | 1,569,833 | 342,659 | 177,290 | 284,745 | 73,120 | 495,630 |
| Money-cash and bank deposits- | 712,049 | 32,854 | 104,055 | 80,491 | 72,320 | 142,065 |
| Net credits----------------- | 285,741 | 6,957 | 24,970 | 50,023 | 9,420 | 5,695 |
| Taxable stocks and bonds----- | 255,613 | 9,125 | 76,060 | 46,900 | 16,790 | 73,870 |
| Mortgages and notes--------- | 433,570 | 5,455 | 107,400 | 62,590 | 134,435 | 333,265 |
| All other personalty--------- | 508,675 | 108,970 | 39,640 | 56,133 | 67,682 | 97,120 |
| Capital stock (domestic)----- | 180,675 | 40,820 | --- | 45,292 | --- | 276,725 |
| Shares of bank stock--------- | --- | 8,425 | 49,775 | 19,000 | --- | 104,615 |
| Net receipts-fire insurance-- | --- | 39,645 | --- | --- | 1,577 | --- |
| Public utility personalty---- | --- | 170,615 | 359,425 | 238,612 | 12,804 | 1,282,210 |
| Penalties------------------ | --- | 1,600 | --- | --- | --- | --- |
| Total personalty----------- | $8,987,265 | $1,745,980 | $1,885,190 | $2,326,417 | $932,488 | $5,532,280 |
| REAL ESTATE | | | | | | |
| Unimproved lands------------ | $332,770 | $430,835 | $89,255 | --- | $1,063,590 | --- |
| Improved lands-------------- | 14,925,735 | 2,444,633 | 4,664,115 | $6,365,416 | 2,931,915 | $12,766,680 |
| Improvements---------------- | 3,928,725 | 412,417 | 1,371,240 | 2,494,384 | 1,043,710 | 2,202,325 |
| Coal rights----------------- | --- | --- | 152,720 | --- | --- | --- |
| Oil leases------------------ | --- | --- | --- | --- | --- | --- |
| Total lands---------------- | 19,187,230 | 3,287,885 | 6,277,330 | 8,859,800 | 5,039,215 | 14,969,005 |
| Unimproved lots------------- | 476,650 | 493,715 | 161,870 | --- | 28,845 | --- |
| Improved lots--------------- | 6,639,215 | 1,687,530 | 329,625 | 1,286,887 | 104,135 | 1,286,520 |
| Improvements---------------- | 16,894,590 | 3,525,035 | 1,270,545 | 3,813,579 | 699,315 | 4,193,375 |
| Total lots----------------- | 24,010,455 | 5,706,280 | 1,762,040 | 5,100,466 | 832,295 | 5,479,895 |
| Total real estate-------- | $43,197,685 | $8,994,165 | $8,039,370 | $13,960,266 | $5,871,510 | $20,448,900 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D)-------------- | $2,700 | $18,303 | --- | $2,700 | --- | $5,775 |
| Lots (class D)-------------- | 36,200 | 2,110 | $50 | --- | --- | 450 |
| Personal property (class C)-- | 10,155 | 2,679 | 2,200 | 11,240 | $313 | 6,141 |
| Total railroad property---- | 49,055 | 23,092 | 2,250 | 13,940 | 313 | 12,366 |
| Total property locally assessed---------------- | $52,234,005 | $10,763,237 | $9,926,810 | $16,300,623 | $6,804,311 | $25,993,546 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number- | 10,308 | 2,628 | 2,245 | 2,555 | 1,126 | 6,026 |
| Average value-------------- | $83.31 | $104.51 | $67.23 | $62.73 | $54.48 | $67.94 |
| Trucks and busses, number---- | 801 | 328 | 326 | 329 | 127 | 845 |
| Average value-------------- | $72.29 | $116.05 | $85.05 | $68.40 | $95.51 | $72.12 |
| Cattle, number-------------- | 25,628 | 2,684 | 11,639 | 20,315 | 8,710 | 36,102 |
| Average value-------------- | $20.60 | $15.30 | $25.20 | $21.96 | $17.51 | $18.83 |
| Horses and mules, number----- | 11,068 | 2,479 | 4,126 | 3,637 | 3,605 | 10,745 |
| Average value-------------- | $32.83 | $35.00 | $39.97 | $46.36 | $28.16 | $36.70 |
| Sheep and goats, number------ | 9,263 | 318 | 5,334 | 2,764 | 6,071 | 9,739 |
| Average value-------------- | $3.37 | $2.63 | $3.63 | $4.78 | $2.67 | $2.10 |
| Swine, number--------------- | 25,635 | 4,902 | 4,470 | 4,604 | 12,305 | 29,823 |
| Average value-------------- | $5.55 | $2.64 | $4.90 | $6.56 | $4.50 | $6.42 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved--- | 501,762.59 | 63,880.36 | 228,721.18 | 177.251.79 | 104,972.70 | 533,724.68 |
| Unimproved- | 25,005.96 | 72,449.28 | 7,595.89 | --- | 84,331.96 | --- |
| Total acres--------------- | 526,768.55 | 136,329.64 | 236,317.07 | --- | 189,404.66 | --- |
| Average value per acre: | | | | | | |
| Improved--- | $29.75 | $38.27 | $20.39 | --- | $27.93 | --- |
| Unimproved- | 13.31 | 5.95 | 11.75 | --- | 12.61 | --- |
| All lands---------------- | 28.97 | 21.09 | 20.11 | $35.91 | 21.10 | $23.92 |
| Lands and improvements----- | 36.42 | 24.12 | 25.92 | 49.98 | 26.61 | 28.05 |

TABLE II - Continued

| Class of property | Calhoun | Carroll | Cass | Champaign | Christian | Clark |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $86,585 | $168,185 | $218,796 | $909,525 | $425,450 | $107,295 |
| Trucks and busses | 34,315 | 28,265 | 25,345 | 93,991 | 54,210 | 17,055 |
| Cattle | 108,680 | 476,545 | 164,301 | 458,587 | 346,590 | 177,425 |
| Horses and mules | 141,240 | 183,250 | 144,760 | 347,284 | 263,640 | 128,465 |
| Sheep and goats | 6,265 | 15,110 | 10,234 | 14,563 | 19,820 | 11,415 |
| Swine | 38,075 | 130,790 | 51,208 | 84,626 | 105,000 | 40,970 |
| Household furniture | 83,495 | 284,715 | 200,139 | 953,353 | 342,165 | 117,435 |
| Office and store furniture | 12,025 | 32,180 | 29,515 | 180,610 | 64,525 | 20,415 |
| Personal effects | 10 | 2,100 | 9,222 | 51,026 | 9,590 | 1,880 |
| Machinery and equipment | 117,860 | 159,425 | 196,712 | 1,322,215 | 467,490 | 157,060 |
| Mdse., goods in process | 54,625 | 184,455 | 169,151 | 723,060 | 314,550 | 109,465 |
| Money-cash and bank deposits | 30,020 | 287,505 | 40,185 | 196,130 | 48,795 | 19,345 |
| Net credits | 1,420 | 2,100 | 7,201 | 66,210 | 3,600 | 450 |
| Taxable stocks and bonds | 6,100 | 16,400 | 9,708 | 71,485 | 5,140 | 67,800 |
| Mortgages and notes | 166,820 | 71,775 | 169,284 | 132,800 | 15,695 | 64,755 |
| All other personalty | 72,040 | 47,785 | 111,202 | 1,429,055 | 332,330 | 2,279,605 |
| Capital stock (domestic) | 59,520 | --- | 4,439 | 402,330 | 27,850 | --- |
| Shares of bank stock | --- | 35,985 | 61,699 | --- | --- | --- |
| Net receipts-fire insurance | --- | 8,830 | 19,644 | --- | --- | --- |
| Public utility personalty | --- | 127,360 | 268,850 | --- | 575,815 | 160,870 |
| Penalties | --- | 40 | --- | 29,600 | --- | --- |
| Total personalty | $1,019,095 | $2,262,800 | $1,911,595 | $7,466,450 | $3,422,255 | $3,481,705 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $741,196 | $1,583,175 | $114,235 | --- | $1,649,631 | $645,032 |
| Improved lands | 2,578,379 | 6,267,790 | 6,108,030 | $21,922,020 | 14,558,715 | 3,752,542 |
| Improvements | 1,163,885 | 2,081,380 | 1,213,800 | 3,050,130 | 2,761,960 | 874,972 |
| Coal rights | --- | --- | --- | --- | 433,305 | --- |
| Oil leases | --- | --- | --- | --- | --- | 218,082 |
| Total lands | 4,483,460 | 9,932,345 | 7,436,065 | 24,972,150 | 19,403,611 | 5,490,628 |
| Unimproved lots | --- | 73,500 | 17,520 | 725,460 | 164,525 | 58,160 |
| Improved lots | 68,595 | 904,395 | 1,096,980 | 4,139,560 | 1,856,955 | 335,505 |
| Improvements | 247,125 | 2,570,820 | 2,550,935 | 13,402,120 | 4,074,610 | 992,510 |
| Total lots | 315,720 | 3,548,715 | 3,665,435 | 18,267,140 | 6,096,090 | 1,386,175 |
| Total real estate | $4,799,180 | $13,481,060 | $11,101,500 | $43,239,290 | $25,499,701 | $6,876,803 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | --- | --- | $4,775 | $28,630 | $5,172 | $1,200 |
| Lots (class D) | --- | --- | --- | 11,030 | 5,300 | 100 |
| Personal property (class C) | --- | $49,740 | 6,936 | 30,663 | 16,382 | 1,000 |
| Total railroad property | --- | 49,740 | 11,711 | 70,323 | 26,854 | 2,300 |
| Total property locally assessed | $5,818,275 | $15,793,600 | $13,024,806 | $50,776,063 | $28,948,810 | $10,360,808 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 846 | 3,009 | 2,245 | 10,608 | 5,779 | 2,463 |
| Average value | $102.34 | $55.89 | $97.46 | $85.74 | $73.62 | $43.56 |
| Trucks and busses, number | 238 | 332 | 365 | 1,289 | 798 | 258 |
| Average value | $144.18 | $85.14 | $69.44 | $72.92 | $67.93 | $66.10 |
| Cattle, number | 4,040 | 28,132 | 8,497 | 25,164 | 20,311 | 13,083 |
| Average value | $26.90 | $16.94 | $19.34 | $18.22 | $17.06 | $13.56 |
| Horses and mules, number | 2,327 | 5,212 | 4,541 | 13,542 | 9,632 | 5,193 |
| Average value | $60.69 | $35.15 | $31.88 | $25.64 | $27.37 | $24.74 |
| Sheep and goats, number | 1,629 | 6,633 | 2,745 | 4,983 | 6,600 | 6,109 |
| Average value | $3.84 | $2.28 | $3.73 | $2.92 | $3.00 | $1.87 |
| Swine, number | 6,735 | 19,662 | 10,028 | 16,921 | 19,928 | 11,227 |
| Average value | $5.65 | $6.65 | $5.11 | $5.00 | $5.27 | $3.65 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 77,513.72 | 201,402.23 | 228,456.87 | --- | 381,725.82 | 232,584.00 |
| Unimproved | 87,507.44 | 76,610.94 | 9,188.28 | --- | 61,614.18 | 81,808.00 |
| Total acres | 165,021.16 | 278,013.17 | 237,645.15 | 622,685 | 443,340.00 | 314,392.00 |
| Average value per acre: | | | | | | |
| Improved | $33.26 | $31.12 | $26.74 | --- | $38.14 | $16.13 |
| Unimproved | 8.47 | 20.67 | 12.43 | --- | 26.77 | 7.88 |
| All lands | 20.12 | 28.24 | 26.18 | $35.21 | 36.56 | 13.99 |
| Lands and improvements | 27.17 | 35.73 | 31.29 | 40.10 | 42.79 | 16.77 |

TABLE II - Continued

| Class of property | Clay | Clinton | Coles | Cook | Crawford | Cumberland |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $119,034 | $195,180 | $255,605 | $5,722,851 | $220,325 | $93,235 |
| Trucks and busses | 15,884 | 50,985 | 36,390 | 2,671,957 | 21,189 | 10,293 |
| Cattle | 186,125 | 328,495 | 162,145 | 160,802 | 148,516 | 163,253 |
| Horses and mules | 190,236 | 239,135 | 108,546 | 165,938 | 133,998 | 97,789 |
| Sheep and goats | 12,011 | 4,705 | 8,445 | 9,080 | 20,921 | 6,716 |
| Swine | 17,176 | 22,240 | 45,080 | 12,456 | 46,461 | 23,502 |
| Household furniture | 110,952 | 285,185 | 304,135 | 41,738,724 | 233,515 | 74,554 |
| Office and store furniture | 16,457 | 18,265 | 64,955 | 21,989,942 | 19,918 | 6,570 |
| Personal effects | 1,703 | 11,280 | 8,870 | 6,257,758 | 3,830 | 1,247 |
| Machinery and equipment | 170,180 | 250,083 | 184,915 | 166,061,864 | 166,356 | 69,932 |
| Mdse., goods in process | 132,958 | 257,645 | 297,245 | 99,587,274 | 222,176 | 65,820 |
| Money-cash and bank deposits | 60,809 | 450,925 | 34,360 | 4,661,190 | 80,789 | 30,160 |
| Net credits | 19,395 | 49,700 | 10,415 | 7,400,879 | 10,835 | 1,524 |
| Taxable stocks and bonds | 13,523 | 86,540 | 15,950 | 63,036,219 | 62,555 | 13,458 |
| Mortgages and notes | 96,379 | 217,780 | 38,200 | 3,876,886 | 85,940 | 42,212 |
| All other personalty | 77,708 | 117,597 | 403,331 | 11,178,552 | 1,167,358 | 21,020 |
| Capital stock (domestic) | --- | 54,665 | --- | 13,375,297 | --- | --- |
| Shares of bank stock | 27,386 | --- | 155,416 | 17,939,687 | 96,247 | 38,551 |
| Net receipts-insurance | --- | --- | 11,720 | 2,754,774 | 12,200 | 5,622 |
| Public utility personalty | 42,756 | 182,521 | 179,936 | --- | --- | 540,470 |
| Penalties | --- | 25 | 975 | 53,961,998 | --- | --- |
| Total personalty | $1,310,672 | $2,822,951 | $2,326,634 | $522,564,128 | $2,753,129 | $1,305,928 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $322,582 | $517,105 | $3,343,802 | $13,538,165 | $39,020 | $396,787 |
| Improved lands | 3,050,340 | 6,315,000 | 5,435,023 | 27,293,361 | 3,817,750 | 1,870,517 |
| Improvements | 833,604 | 1,358,336 | 1,445,215 | 38,515,659 | 1,209,040 | 404,255 |
| Coal rights | --- | 102,318 | --- | --- | --- | --- |
| Oil leases | --- | --- | --- | --- | 1,162,758 | 102,935 |
| Total lands | 4,206,526 | 8,292,759 | 10,224,040 | 79,347,185 | 6,228,568 | 2,774,494 |
| Unimproved lots | 27,268 | 206,212 | 264,105 | 145,264,256 | 14,470 | 33,030 |
| Improved lots | 348,467 | 422,328 | 1,886,765 | 615,540,478 | 774,380 | 102,305 |
| Improvements | 1,158,645 | 2,018,174 | 3,830,080 | 909,221,493 | 1,977,405 | 420,335 |
| Total lots | 1,534,380 | 2,646,714 | 5,980,950 | 1,670,026,227 | 2,766,255 | 555,670 |
| Total real estate | $5,740,906 | $10,939,473 | $16,204,990 | $1,749,373,412 | $8,994,823 | $3,330,164 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | --- | --- | $1,590 | $1,724,507 | $1,890 | $605 |
| Lots (class D) | --- | --- | 6,350 | 6,988,274 | 2,495 | 200 |
| Personal property (class C) | --- | $7,056 | 52,610 | 1,002,758 | 1,180 | 711 |
| Total railroad property | --- | 7,056 | 60,550 | 9,715,539 | 5,565 | 1,516 |
| Total property locally assessed | $7,051,578 | $13,769,480 | $18,592,174 | $2,281,653,078 | $11,753,517 | $4,637,608 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 2,219 | 3,298 | 4,993 | 152,409 | 3,889 | 1,747 |
| Average value | $53.64 | $59.18 | $51.19 | $37.55 | $56.65 | $53.37 |
| Trucks and busses, number | 239 | 472 | 576 | 23,342 | 319 | 139 |
| Average value | $66.46 | $108.02 | $63.17 | $114.47 | $66.42 | $74.05 |
| Cattle, number | 14,176 | 13,427 | 12,644 | 15,213 | 11,562 | 11,016 |
| Average value | $13.12 | $24.47 | $12.82 | $10.57 | $12.85 | $14.82 |
| Horses and mules, number | 4,985 | 5,889 | 5,325 | 6,418 | 3,940 | 4,280 |
| Average value | $38.16 | $40.61 | $20.38 | $25.86 | $34.01 | $22.85 |
| Sheep and goats, number | 6,016 | 1,742 | 4,537 | 4,890 | 7,600 | 2,825 |
| Average value | $1.95 | $2.70 | $1.86 | $1.86 | $2.75 | $2.38 |
| Swine, number | 5,141 | 5.048 | 16,157 | 5,141 | 11,533 | 6,835 |
| Average value | $3.34 | $4.41 | $2.17 | $2.42 | $4.03 | $3.44 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 249,696.85 | 244,327.58 | 169,145.00 | 130,984 | 269,278.99 | 177,861.02 |
| Unimproved | 41,778.81 | 67,946.24 | 147,728.00 | 117,020 | 3,488.56 | 43,177.62 |
| Total acres | 291,475.66 | 312,273.82 | 316,873.00 | 248,004 | 272,767.55 | 221,038.64 |
| Average value per acre: | | | | | | |
| Improved | $12.22 | $32.13 | $32.13 | $208.57 | $14.18 | $10.52 |
| Unimproved | 7.72 | 22.63 | 22.63 | 115.69 | 11.19 | 9.19 |
| All lands | 11.57 | 27.77 | 27.70 | 164.64 | 14.14 | 10.26 |
| Lands and improvements | 14.43 | 32.27 | 32.27 | 319.94 | 18.57 | 12.09 |

TABLE II - Continued

| Class of property | DeKalb | DeWitt | Douglas | DuPage | Edgar | Edwards |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $279,740 | $141,720 | $209,358 | $718,000 | $233,545 | $126,778 |
| Trucks and busses | 47,500 | 16,655 | 24,207 | 49,735 | 35,570 | 19,256 |
| Cattle | 663,415 | 199,275 | 174,627 | 192,335 | 327,275 | 166,087 |
| Horses and mules | 298,705 | 164,584 | 177,441 | 78,335 | 176,845 | 170,419 |
| Sheep and goats | 28,085 | 10,108 | 5,199 | 3,120 | 18,868 | 13,252 |
| Swine | 133,820 | 50,726 | 55,598 | 9,990 | 111,102 | 41,389 |
| Household furniture | 503,210 | 214,135 | 189,367 | 1,876,110 | 221,435 | 108,295 |
| Office and store furniture | 77,765 | 34,240 | 15,619 | 133,672 | 28,330 | 12,093 |
| Personal effects | 12,970 | 10,550 | 10,422 | 78,540 | 8,985 | 2,790 |
| Machinery and equipment | 848,120 | 164,387 | 286,685 | 302,061 | 204,125 | 95,716 |
| Mdse., goods in process | 732,745 | 117,770 | 182,048 | 401,302 | 420,645 | 74,165 |
| Money-cash and bank deposits | 76,730 | 17,290 | 25,745 | 46,450 | 52,390 | 26,179 |
| Net credits | 18,175 | 180 | 3,375 | 21,815 | 370 | 3,575 |
| Taxable stocks and bonds | 75,325 | 5,970 | 13,725 | 115,555 | 10,160 | 5,360 |
| Mortgages and notes | 105,580 | 18,485 | 55,440 | 107,755 | 167,920 | 57,810 |
| All other personalty | 171,185 | 323,135 | 428,252 | 220,730 | 408,753 | 32,686 |
| Capital stock (domestic) | 18,540 | --- | 78,425 | 45,860 | --- | --- |
| Shares of bank stock | 92,500 | --- | 15,177 | 77,829 | 103,130 | --- |
| Net receipts-fire insurance | --- | --- | 20,340 | 18,570 | 14,258 | --- |
| Public utility personalty | 182,019 | 218,200 | --- | 2,297,020 | 298,786 | 53,415 |
| Penalties | 4,605 | --- | --- | 129,285 | --- | --- |
| Total personalty | $4,370,734 | $1,707,410 | $1,971,050 | $6,924,069 | $2,842,492 | $1,009,265 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $417,885 | | $482,685 | $656,280 | $6,000 | $48,970 |
| Improved lands | 14,295,245 | $8,838,975 | 8,979,580 | 5,738,300 | 11,934,105 | 2,053,200 |
| Improvements | 3,517,840 | 1,358,200 | 1,167,970 | 3,722,050 | 1,326,888 | 547,485 |
| Coal rights | --- | --- | --- | --- | 5,195 | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 18,230,970 | 10,197,175 | 10,630,235 | 10,116,630 | 13,272,188 | 2,649,655 |
| Unimproved lots | 222,480 | | 66,600 | 8,894,570 | 23,552 | 45,960 |
| Improved lots | 2,415,440 | 1,144,380 | 595,655 | 8,429,690 | 216,591 | 154,085 |
| Improvements | 7,207,175 | 1,960,940 | 1,655,515 | 23,688,040 | 3,017,410 | 700,605 |
| Total lots | 9,845,095 | 3,105,320 | 2,317,770 | 41,012,300 | 3,257,553 | 900,650 |
| Total real estate | $28,076,065 | $13,302,495 | $12,948,005 | $51,128,930 | $16,529,741 | $3,550,305 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $3,930 | --- | --- | $30,880 | $165 | --- |
| Lots (class D) | 4,050 | --- | --- | 27,800 | 1,095 | --- |
| Personal property (class C) | 1,755 | $49,015 | --- | 31,730 | 1,691 | $130 |
| Total railroad property | 9,735 | 49,015 | --- | 90,410 | 2,951 | 130 |
| Total property locally assessed | $32,456,534 | $15,058,920 | $14,919,055 | $58,143,409 | $19,375,184 | $4,559,700 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 4,554 | 2,759 | 2,696 | 16,030 | 2,766 | 1,335 |
| Average value | $61.43 | $51.37 | $77.66 | $44.79 | $84.43 | $94.96 |
| Trucks and busses, number | 545 | 261 | 341 | 1,270 | 393 | 153 |
| Average value | $87.16 | $63.81 | $70.99 | $39.16 | $90.51 | $125.86 |
| Cattle, number | 28,261 | 11,135 | 10,217 | 13,156 | 16,982 | 7,914 |
| Average value | $23.47 | $17.90 | $17.09 | $14.62 | $19.27 | $20.99 |
| Horses and mules, number | 8,453 | 5,469 | 5,482 | 3,407 | 6,060 | 3,277 |
| Average value | $35.34 | $30.09 | $32.37 | $22.99 | $29.18 | $52.00 |
| Sheep and goats, number | 8,639 | 5,326 | 1,934 | 1,362 | 5,978 | 3,479 |
| Average value | $3.25 | $1.90 | $2.69 | $2.29 | $3.16 | $3.81 |
| Swine, number | 17,146 | 9,568 | 10,033 | 2,758 | 22,860 | 5,605 |
| Average value | $7.80 | $5.30 | $5.54 | $3.62 | $4.86 | $7.38 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 380,113.85 | 250,810.29 | --- | 157,669.96 | --- | 132,478.00 |
| Unimproved | 12,579.11 | --- | --- | 14,030.23 | --- | 6,317.00 |
| Total acres | 392,692.96 | 250,810.29 | 262,173.26 | 171,700.19 | 305,272.28 | 138,795.00 |
| Average value per acre: | | | | | | |
| Improved | $37.61 | $35.24 | --- | $36.39 | --- | $15.50 |
| Unimproved | 33.22 | --- | --- | 46.78 | --- | 7.75 |
| All lands | 37.47 | 35.24 | $36.09 | 37.24 | $30.74 | 15.15 |
| Lands and improvements | 46.43 | 40.66 | 40.55 | 58.92 | 34.16 | 19.09 |

TABLE II - Continued

| Class of property | Effingham | Fayette | Ford | Franklin | Fulton | Gallatin |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles-------- | $215,731 | $163,955 | $148,615 | $275,725 | $540,845 | $79,870 |
| Trucks and busses------------ | 30,773 | 26,765 | 21,235 | 50,020 | 75,135 | 17,200 |
| Cattle----------------------- | 281,627 | 290,305 | 236,230 | 115,065 | 565,160 | 73,910 |
| Horses and mules------------- | 178,820 | 256,410 | 231,685 | 140,885 | 323,160 | 94,915 |
| Sheep and goats-------------- | 7,102 | 26,190 | 5,160 | 2,980 | 33,855 | 2,140 |
| Swine------------------------ | 20,215 | 39,245 | 43,975 | 15,505 | 181,900 | 24,310 |
| Household furniture---------- | 191,540 | 155,945 | 234,915 | 292,320 | 603,200 | 48,160 |
| Office and store furniture--- | 33,664 | 29,050 | 24,215 | 68,845 | 72,535 | 8,080 |
| Personal effects------------- | 7,131 | 4,235 | 5,665 | 29,550 | 7,875 | 2,765 |
| Machinery and equipment------ | 141,030 | 179,780 | 273,065 | 764,390 | 768,690 | 54,055 |
| Mdse., goods in process------ | 231,778 | 229,255 | 222,950 | 319,340 | 522,695 | 65,005 |
| Money-cash and bank deposits- | 127,096 | 101,895 | 98,985 | 12,565 | 91,840 | 3,805 |
| Net credits------------------ | 9,050 | 9,545 | 13,685 | 22,085 | 46,980 | 1,270 |
| Taxable stocks and bonds----- | 37,655 | 29,015 | 32,665 | 245 | 81,670 | 450 |
| Mortgages and notes---------- | 229,767 | 302,045 | 108,095 | 11,185 | 318,520 | 10,170 |
| All other personalty--------- | 128,341 | 192,320 | 259,810 | 19,495 | 423,115 | 41,590 |
| Capital stock (domestic)----- | --- | --- | --- | 17,920 | --- | 24,860 |
| Shares of bank stock--------- | 151,850 | 115,270 | 168,365 | --- | 247,000 | --- |
| Net receipts-fire insurance-- | 5,352 | --- | 13,775 | --- | 76,460 | --- |
| Public utility personalty---- | 616,136 | 662,370 | 222,720 | 425,475 | 555,645 | --- |
| Penalties-------------------- | 1,255 | 9,145 | --- | 485 | --- | --- |
| Total personalty----------- | $2,645,913 | $2,822,740 | $2,365,810 | $2,584,080 | $5,536,280 | $552,555 |
| REAL ESTATE | | | | | | |
| Unimproved lands------------- | $547,827 | $527,955 | $390,090 | $197,205 | $1,889,120 | $198,915 |
| Improved lands--------------- | 3,398,959 | 4,123,805 | 11,290,595 | 1,430,890 | 13,504,270 | 2,448,190 |
| Improvements----------------- | 1,106,681 | 987,810 | 838,060 | 2,929,675 | 2,904,645 | 385,830 |
| Coal rights------------------ | --- | 109,560 | --- | 2,473,810 | --- | 19,505 |
| Oil leases------------------- | --- | --- | --- | --- | --- | --- |
| Total lands---------------- | 5,053,467 | 5,749,130 | 12,518,745 | 7,031,580 | 18,298,035 | 3,052,440 |
| Unimproved lots-------------- | 34,873 | 70,685 | 45,980 | 314,130 | 258,520 | 51,215 |
| Improved lots---------------- | 844,775 | 406,595 | 452,295 | 1,010,750 | 2,043,010 | 119,380 |
| Improvements----------------- | 1,992,205 | 1,652,755 | 1,405,310 | 3,074,350 | 5,590,550 | 376,865 |
| Total lots----------------- | 2,871,853 | 2,130,035 | 1,903,585 | 4,399,230 | 7,892,080 | 547,460 |
| Total real estate-------- | $7,925,320 | $7,879,165 | $14,422,330 | $11,430,810 | $26,190,115 | $3,599,900 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (Class D)--------------- | $275 | --- | --- | $1,377 | $1,200 | --- |
| Lots (class D)--------------- | 200 | $300 | --- | --- | --- | $1,440 |
| Personal property (class C)-- | 2,380 | 1,189 | $431 | 313 | 1,075 | 6,779 |
| Total railroad property---- | 2,855 | 1,489 | 431 | 1,690 | 2,275 | 8,219 |
| Total property locally assessed--------------- | $10,574,088 | $10,703,394 | $16,788,571 | $14,016,580 | $31,728,670 | $4,160,674 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles,number- | 2,910 | 3,243 | 2,701 | 5,941 | 6,082 | 982 |
| Average value-------------- | $74.13 | $50.56 | $55.02 | $46.41 | $88.93 | $81.33 |
| Trucks and busses, number---- | 271 | 338 | 450 | 698 | 782 | 163 |
| Average value-------------- | $113.55 | $79.19 | $47.19 | $71.66 | $96.08 | $105.52 |
| Cattle, number--------------- | 17,034 | 21,532 | 12,847 | 9,975 | 37,087 | 4,475 |
| Average value-------------- | $16.53 | $13.48 | $18.39 | $11.54 | $15.24 | $16.52 |
| Horses and mules, number----- | 6,310 | 9,561 | 6,916 | 4,592 | 9,626 | 3,418 |
| Average value-------------- | $28.33 | $26.82 | $33.50 | $30.68 | $33.57 | $27.77 |
| Sheep and goats, number------ | 3,669 | 9,091 | 2,749 | 2,026 | 11,654 | 1,182 |
| Average value-------------- | $1.93 | $2.88 | $1.88 | $1.47 | $2.91 | $1.81 |
| Swine, number---------------- | 6,370 | 10,614 | 7,695 | 5,065 | 45,628 | 8,051 |
| Average value-------------- | $3.17 | $3.70 | $5.71 | $3.06 | $3.99 | $3.02 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved---- | 221,011.00 | 346,235 | 292,484 | 212,668 | --- | --- |
| Unimproved-- | 80,038.00 | 101,497 | 11,839 | 44,882 | --- | --- |
| Total acres---------------- | 301,049.00 | 447,732 | 304,323 | 257,550 | 545,883 | 200,291 |
| Average value per acre: | | | | | | |
| Improved---- | $15.38 | $11.91 | $38.60 | $6.73 | --- | --- |
| Unimproved-- | 6.84 | 5.20 | 32.95 | 4.39 | --- | --- |
| All lands------------------ | 13.11 | 10.39 | 38.38 | 6.32 | $28.20 | $13.22 |
| Lands and improvements----- | 16.79 | 12.60 | 41.13 | 17.70 | 33.52 | 15.14 |

TABLE II - Continued

| Class of property | Greene | Grundy | Hamilton | Hancock | Hardin | Henderson |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $171,277 | $136,080 | $68,880 | $277,045 | $48,595 | $111,645 |
| Trucks and busses | 33,141 | 30,790 | 13,925 | 39,655 | 13,517 | 16,820 |
| Cattle | 329,894 | 142,060 | 160,545 | 478,982 | 73,514 | 257,870 |
| Horses and mules | 165,420 | 144,860 | 207,760 | 321,527 | 79,544 | 129,335 |
| Sheep and goats | 14,453 | 1,840 | 9,715 | 27,704 | 1,578 | 11,380 |
| Swine | 82,711 | 13,170 | 28,435 | 140,691 | 12,101 | 119,020 |
| Household furniture | 143,230 | 195,770 | 66,770 | 354,614 | 52,539 | 120,920 |
| Office and store furniture | 25,507 | 31,640 | 9,895 | 30,141 | 9,493 | 6,485 |
| Personal effects | 1,660 | 6,050 | 2,590 | 40,950 | 4,208 | 7,470 |
| Machinery and equipment | 162,290 | 333,390 | 73,580 | 270,991 | 149,606 | 142,965 |
| Mdse., goods in process | 193,991 | 204,520 | 97,200 | 225,715 | 103,371 | 41,750 |
| Money-cash and bank deposits | 48,192 | 71,830 | 42,270 | 176,356 | 29,935 | 47,455 |
| Net credits | 20,636 | 1,250 | 2,415 | 29,565 | 7,747 | 9,685 |
| Taxable stocks and bonds | 95,279 | 7,300 | 4,885 | 31,164 | 2,210 | 26,375 |
| Mortgages and notes | 83,505 | 14,200 | 58,935 | 201,986 | 6,444 | 71,465 |
| All other personalty | 67,302 | 58,220 | 39,075 | 492,755 | 22,695 | 173,406 |
| Capital stock (domestic) | 5,630 | 360 | --- | 84,735 | --- | --- |
| Shares of bank stock | --- | 119,870 | 14,000 | 9,333 | --- | 19,245 |
| Net receipts-fire insurance | --- | 10,510 | --- | 10,540 | --- | --- |
| Public utility personalty | 345,174 | 1,170,250 | 28,040 | 45,082 | --- | 559,992 |
| Penalties | --- | --- | --- | --- | --- | 170 |
| Total personalty | $1,989,292 | $2,693,960 | $928,915 | $3,289,531 | $617,097 | $1,873,453 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $36,600 | $521,330 | $225,945 | $731,665 | $87,228 | $13,395 |
| Improved lands | 8,412,555 | 7,905,060 | 1,609,060 | 14,214,293 | 1,781,041 | 7,590,585 |
| Improvements | 1,216,415 | 1,773,720 | 384,015 | 3,138,721 | | 462,005 |
| Coal rights | --- | --- | 5,795 | --- | --- | --- |
| Oil leases | --- | --- | --- | 520 | --- | --- |
| Total lands | 9,665,570 | 10,200,110 | 2,224,815 | 18,085,199 | 1,868,269 | 8,065,985 |
| Unimproved lots | 53,705 | 95,440 | 14,615 | 13,188 | 8,257 | 12,940 |
| Improved lots | 659,600 | 723,250 | 171,365 | 1,168,697 | 404,602 | 147,773 |
| Improvements | 1,857,835 | 1,917,580 | 372,540 | 2,487,938 | | 612,050 |
| Total lots | 2,571,140 | 2,736,270 | 558,520 | 3,669,823 | 412,859 | 772,763 |
| Total real estate | $12,236,710 | $12,936,380 | $2,783,335 | $21,755,022 | $2,281,128 | $8,838,748 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $1,190 | $2,024 | $3,360 | --- | --- | $670 |
| Lots (class D) | --- | --- | 1,500 | --- | --- | --- |
| Personal property (class C) | 11,265 | 1,060 | 17,195 | $1,285 | $50 | 860 |
| Total railroad property | 12,455 | 3,084 | 22,055 | 1,285 | 50 | 1,530 |
| Total property locally assessed | $14,238,457 | $15,633,424 | $3,734,305 | $25,045,838 | $2,898,275 | $10,713,731 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 1,988 | 3,178 | 1,090 | 4,631 | 482 | 1,481 |
| Average value | $86.16 | $42.82 | $63.19 | $59.82 | $100.82 | $75.38 |
| Trucks and busses, number | 272 | 587 | 130 | 541 | 93 | 206 |
| Average value | $121.84 | $52.45 | $107.12 | $73.30 | $145.34 | $81.65 |
| Cattle, number | 16,818 | 9,261 | 9,292 | 33,221 | 4,430 | 14,067 |
| Average value | $19.62 | $15.34 | $17.28 | $14.42 | $16.59 | $18.33 |
| Horses and mules, number | 5,871 | 4,906 | 4,247 | 10,853 | 1,792 | 4,270 |
| Average value | $28.17 | $29.53 | $48.92 | $29.63 | $44.38 | $30.29 |
| Sheep and goats, number | 5,673 | 861 | 3,173 | 11,922 | 709 | 4,206 |
| Average value | $2.55 | $2.14 | $3.06 | $2.32 | $2.22 | $2.71 |
| Swine, number | 20,013 | 3,913 | 5,865 | 29,917 | 2,922 | 19,721 |
| Average value | $4.13 | $3.36 | $4.85 | $4.70 | $4.14 | $6.04 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 338,400 | 240,677 | 237,632 | --- | 87,229 | 235,908 |
| Unimproved | 4,597 | 25,851 | 36,345 | --- | 21,807 | 1,911 |
| Total acres | 342,997 | 266,528 | 273,977 | 484,160 | 109,036 | 237,819 |
| verage value per acre: | | | | | | |
| Improved | $24.86 | $32.85 | $6.77 | --- | $20.42 | $32.18 |
| Unimproved | 7.96 | 20.17 | 6.22 | --- | 4.00 | 7.01 |
| All lands | 24.63 | 31.62 | 6.70 | $30.87 | --- | 31.97 |
| Lands and improvements | 28.18 | 38.27 | 8.10 | 37.35 | 17.11 | 33.92 |

TABLE II - Continued

| Class of property | Henry | Iroquois | Jackson | Jasper | Jefferson | Jersey |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $410,725 | $391,658 | $268,995 | $63,400 | $201,400 | $100,490 |
| Trucks and busses | 52,285 | 50,135 | 42,224 | 9,793 | 30,020 | 25,405 |
| Cattle | 774,765 | 534,993 | 121,934 | 158,665 | 166,716 | 152,525 |
| Horses and mules | 435,820 | 612,864 | 145,065 | 168,779 | 168,626 | 98,545 |
| Sheep and goats | 28,695 | 19,313 | 2,147 | 22,660 | 11,507 | 9,345 |
| Swine | 256,420 | 93,385 | 29,151 | 32,460 | 20,253 | 40,270 |
| Household furniture | 639,595 | 523,301 | 235,252 | 84,635 | 146,243 | 127,520 |
| Office and store furniture | 65,305 | 42,690 | 42,245 | 8,211 | 39,440 | 14,145 |
| Personal effects | 6,700 | 10,536 | 2,590 | 1,591 | 1,695 | 2,680 |
| Machinery and equipment | 1,150,090 | 487,187 | 183,740 | 88,189 | 259,002 | 116,205 |
| Mdse., goods in process | 845,565 | 298,349 | 249,118 | 64,660 | 304,527 | 105,680 |
| Money-cash and bank deposits | 184,380 | 179,540 | 13,355 | 27,492 | 18,667 | 14,945 |
| Net credits | 20,920 | 41,799 | 3,450 | 2,700 | 650 | 4,755 |
| Taxable stocks and bonds | 13,800 | 32,195 | 2,495 | 1,885 | 3,640 | 86,220 |
| Mortgages and notes | 114,440 | 378,935 | 14,540 | 66,659 | 23,001 | 21,705 |
| All other personalty | 434,125 | 646,166 | 965,176 | 18,988 | 58,011 | 92,345 |
| Capital stock (domestic) | --- | 33,594 | 30,935 | --- | --- | --- |
| Shares of bank stock | 166,500 | 216,024 | 100,786 | 12,032 | 52,575 | --- |
| Net receipts-fire insurance | --- | --- | 14,130 | 8,287 | --- | --- |
| Public utility personalty | 230,050 | 755,086 | 302,020 | 115,745 | 321,771 | 45,715 |
| Penalties | --- | --- | 90 | --- | --- | --- |
| Total personalty | $5,830,180 | $5,347,750 | $2,769,438 | $956,831 | $1,827,744 | $1,058,495 |
| REAL ESTATE | | | | | | |
| Unimproved lands | | $433,407 | $742,151 | $420,148 | $271,978 | $305,428 |
| Improved lands | $22,234,830 | 24,187,355 | 2,712,588 | 3,025,079 | 2,791,148 | 4,226,022 |
| Improvements | 2,857,050 | 3,831,090 | 1,178,809 | 613,233 | 875,745 | 1,106,455 |
| Coal rights | --- | --- | --- | --- | 46,098 | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 25,091,880 | 28,451,852 | 4,633,548 | 4,058,460 | 3,984,969 | 5,637,905 |
| Unimproved lots | | 145,599 | 223,073 | 45,318 | 207,915 | 26,570 |
| Improved lots | 3,077,740 | 819,827 | 932,446 | 186,053 | 944,607 | 548,700 |
| Improvements | 7,820,590 | 3,349,947 | 2,786,670 | 370,443 | 2,865,371 | 1,648,455 |
| Total lots | 10,898,330 | 4,315,373 | 3,942,189 | 601,814 | 4,017,893 | 2,223,725 |
| Total real estate | $35,990,210 | $32,767,225 | $8,575,737 | $4,660,274 | $8,002,862 | $7,861,630 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $945 | $89 | --- | --- | $13,904 | $1,560 |
| Lots (class D) | --- | --- | $2,400 | $1,282 | 5,365 | 3,530 |
| Personal property (class C) | 4,860 | 944 | 2,020 | 145 | 14,490 | 640 |
| Total railroad property | 5,805 | 1,033 | 4,420 | 1,427 | 33,759 | 5,730 |
| Total property locally assessed | $41,826,195 | $38,116,008 | $11,349,595 | $5,618,532 | $9,864,365 | $8,925,855 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 6,259 | 6,091 | 4,670 | 1,982 | 3,182 | 1,358 |
| Average value | $65.62 | $64.30 | $57.60 | $31.99 | $63.29 | $74.00 |
| Trucks and busses, number | 734 | 802 | 537 | 164 | 325 | 260 |
| Average value | $71.23 | $62.51 | $78.63 | $59.71 | $92.37 | $97.71 |
| Cattle, number | 44,504 | 29,632 | 11,961 | 13,362 | 13,985 | 8,619 |
| Average value | $17.41 | $18.05 | $10.19 | $11.87 | $11.92 | $17.55 |
| Horses and mules, number | 10,821 | 16,201 | 5,920 | 5,460 | 5,124 | 3,739 |
| Average value | $40.28 | $37.83 | $24.50 | $30.91 | $32.91 | $26.35 |
| Sheep and goats, number | 9,495 | 6,394 | 1,425 | 8,320 | 3,820 | 2,800 |
| Average value | $3.02 | $3.02 | $1.51 | $2.72 | $3.01 | $3.34 |
| Swine, number | 46,141 | 15,811 | 7,494 | 8,805 | 4,338 | 7,135 |
| Average value | $5.56 | $5.91 | $3.89 | $3.69 | $4.67 | $5.64 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 508,349 | 633,832 | 201,016 | 259,448 | 303,124 | 185,921 |
| Unimproved | --- | 67,330 | 161,829 | 48,843 | 91,717 | 43,879 |
| Total acres | 508,349 | 701,162 | 362,845 | 308,291 | 394,841 | 229,800 |
| Average value per acre: | | | | | | |
| Improved | $43.74 | $38.16 | $13.49 | $11.66 | $9.21 | $22.73 |
| Unimproved | --- | 6.44 | 4.59 | 8.60 | 2.97 | 6.96 |
| All lands | --- | 35.11 | 9.52 | 11.18 | 7.76 | 19.72 |
| Lands and improvements | 49.36 | 40.58 | 12.77 | 13.16 | 9.98 | 24.53 |

TABLE II - Continued

| Class of property | Jo Daviess | Johnson | Kane | Kankakee | Kendall | Knox |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $182,060 | $73,487 | $1,220,778 | $302,975 | $107,100 | $497,585 |
| Trucks and busses | 37,140 | 17,732 | 209,755 | 59,550 | 27,250 | 94,230 |
| Cattle | 546,620 | 168,374 | 665,365 | 271,910 | 231,878 | 624,470 |
| Horses and mules | 218,725 | 206,376 | 275,130 | 226,750 | 126,385 | 296,835 |
| Sheep and goats | 40,880 | 7,122 | 17,225 | 4,750 | 8,438 | 24,575 |
| Swine | 63,080 | 28,742 | 45,080 | 21,830 | 96,234 | 179,615 |
| Household furniture | 293,110 | 87,064 | 1,713,500 | 563,415 | 173,840 | 1,032,425 |
| Office and store furniture | 34,580 | 13,803 | 305,331 | 96,670 | 4,640 | 240,150 |
| Personal effects | 11,025 | 7,472 | 126,706 | 10,360 | 1,700 | 24,995 |
| Machinery and equipment | 355,645 | 69,495 | 2,095,752 | 483,685 | 167,665 | 625,465 |
| Mdse., goods in process | 246,280 | 87,086 | 2,707,586 | 507,155 | 55,900 | 970,985 |
| Money-cash and bank deposits | 41,985 | 20,721 | 486,686 | 49,720 | 11,700 | 168,840 |
| Net credits | 22,650 | 5,280 | 866,039 | 27,940 | 8,000 | 32,125 |
| Taxable stocks and bonds | 27,355 | 36 | 732,522 | 11,600 | 50 | 105,080 |
| Mortgages and notes | 287,005 | 25,714 | 336,280 | 27,270 | 17,170 | 148,795 |
| All other personalty | 207,590 | 74,231 | 1,038,585 | 500,745 | 51,695 | 619,530 |
| Capital stock (domestic) | 39,525 | --- | 306,560 | 8,170 | --- | 5,515 |
| Shares of bank stock | --- | --- | 488,335 | 65,645 | 33,000 | 274,100 |
| Net receipts-fire insurance | --- | --- | 104,034 | 40,875 | 2,320 | --- |
| Public utility personalty | 76,580 | --- | 1,525,073 | 1,342,350 | 317,015 | 550,840 |
| Penalties | --- | --- | 21,465 | 4,960 | 110 | 380 |
| Total personalty | $2,731,835 | $892,735 | $15,287,787 | $4,628,325 | $1,442,090 | $6,516,535 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $1,376,695 | $417,408 | --- | --- | $114,480 | $46,050 |
| Improved lands | 7,447,000 | 1,157,175 | --- | --- | 6,601,000 | 17,049,090 |
| Improvements | 1,704,975 | 471,487 | --- | --- | 2,259,450 | 3,368,670 |
| Coal rights | --- | --- | --- | --- | --- | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 10,528,670 | 2,046,070 | $16,334,048 | $11,823,700 | 8,974,930 | 20,463,810 |
| Unimproved lots | 89,045 | 21,690 | 2,589,761 | --- | 11,180 | 714,605 |
| Improved lots | 663,220 | 73,735 | 44,081,435 | --- | 261,610 | 5,384,416 |
| Improvements | 2,709,445 | 364,796 | | --- | 894,550 | 14,925,839 |
| Total lots | 3,461,710 | 460,221 | 46,671,196 | 11,067,325 | 1,167,340 | 21,024,860 |
| Total real estate | $13,990,380 | $2,506,291 | $63,005,244 | $22,891,025 | $10,142,270 | $41,488,670 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $2,835 | $585 | $30,148 | $13,850 | $250 | $184,340 |
| Lots (class D) | --- | --- | 33,630 | --- | --- | 200 |
| Personal property (class C) | 1,415 | --- | 259,731 | 9,135 | 465 | 723,829 |
| Total railroad property | 4,250 | 585 | 323,509 | 22,985 | 715 | 908,369 |
| Total property locally assessed | $16,726,465 | $3,399,611 | $78,616,540 | $27,542,335 | $11,585,075 | $48,913,574 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 2,790 | 699 | 15,190 | 7,138 | 1,553 | 8,741 |
| Average value | $65.25 | $105.13 | $80.37 | $42.45 | $68.96 | $56.93 |
| Trucks and busses, number | 404 | 129 | 1,976 | 879 | 327 | 1,100 |
| Average value | $91.93 | $137.46 | $106.15 | $67.75 | $83.33 | $85.66 |
| Cattle, number | 27,733 | 8,108 | 33,484 | 17,405 | 9,702 | 33,389 |
| Average value | $19.71 | $20.77 | $19.87 | $15.62 | $23.90 | $18.70 |
| Horses and mules, number | 4,656 | 3,122 | 7,064 | 8,766 | 3,949 | 9,113 |
| Average value | $46.98 | $66.10 | $38.95 | $25.87 | $32.00 | $32.57 |
| Sheep and goats, number | 8,177 | 1,609 | 6,067 | 1,676 | 2,846 | 9,657 |
| Average value | $5.00 | $4.43 | $2.84 | $2.83 | $2.96 | $2.54 |
| Swine, number | 12,110 | 4,308 | 7,620 | 4,154 | 5,350 | 36,075 |
| Average value | $5.17 | $6.67 | $5.92 | $5.26 | $17.99 | $4.98 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 289,746 | 118,193 | 307,429 | --- | 197,841 | --- |
| Unimproved | 71,713 | 85,868 | --- | --- | 5,162 | --- |
| Total acres | 361,459 | 204,061 | 307,429 | 424,519 | 203,003 | 443,202 |
| Average value per acre: | | | | | | |
| Improved | $25.70 | $9.79 | --- | --- | $33.37 | --- |
| Unimproved | 19.20 | 4.86 | --- | --- | 22.18 | --- |
| All lands | 24.41 | 7.72 | --- | --- | 33.08 | $38.57 |
| Lands and improvements | 29.13 | 10.03 | $53.13 | $25.50 | 44.21 | 46.17 |

TABLE II - Continued

| Class of property | Lake | LaSalle | Lawrence | Lee | Livingston | Logan |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $689,945 | $890,580 | $295,447 | $341,020 | $367,300 | $326,845 |
| Trucks and busses | 105,895 | 148,755 | 28,588 | 54,440 | 57,940 | 45,650 |
| Cattle | 343,990 | 844,780 | 112,209 | 649,315 | 465,469 | 327,759 |
| Horses and mules | 109,905 | 548,245 | 108,853 | 310,782 | 523,808 | 306,845 |
| Sheep and goats | 4,940 | 33,840 | 8,784 | 31,204 | 9,275 | 17,594 |
| Swine | 5,365 | 86,055 | 22,141 | 96,650 | 82,794 | 71,002 |
| Household furniture | 1,663,060 | 1,440,041 | 126,826 | 583,112 | 599,322 | 401,454 |
| Office and store furniture | 199,220 | 213,280 | 26,633 | 64,110 | 66,730 | 65,330 |
| Personal effects | 197,725 | 51,810 | 16,712 | 33,630 | 72,330 | 30,258 |
| Machinery and equipment | 3,357,030 | 2,313,776 | 624,806 | 577,945 | 658,979 | 742,413 |
| Mdse., goods in process | 1,217,025 | 1,975,215 | 334,382 | 438,185 | 640,339 | 358,145 |
| Money-cash and bank deposits | 153,330 | 344,385 | 83,590 | 153,955 | 201,768 | 128,180 |
| Net credits | 99,475 | 333,575 | 9,800 | 42,731 | 91,635 | 80,890 |
| Taxable stocks and bonds | 705,185 | 123,550 | 15,260 | 166,090 | 109,315 | 39,880 |
| Mortgages and notes | 196,595 | 112,500 | 81,340 | 433,910 | 237,098 | 193,880 |
| All other personalty | 390,870 | 841,598 | 173,397 | 334,840 | 368,240 | 661,535 |
| Capital stock (domestic) | 37,065 | 450,890 | --- | --- | 89,565 | 23,530 |
| Shares of bank stock | 115,838 | 452,220 | 147,935 | 34,770 | --- | 145,970 |
| Net receipts-fire insurance | 39,960 | 92,290 | 16,015 | 20,032 | 9,981 | 3,195 |
| Public utility personalty | 1,563,200 | 2,289,710 | 229,439 | 494,895 | 1,019,313 | 314,835 |
| Penalties | 83,245 | 90 | 295 | --- | 6,910 | --- |
| Total personalty | $11,278,863 | $13,587,185 | $2,462,452 | $4,861,616 | $5,678,111 | $4,285,190 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $1,854,825 | $3,045,705 | $282,896 | | | $375,430 |
| Improved lands | 9,018,700 | 25,865,820 | 2,759,789 | $14,817,945 | $24,284,140 | 18,806,350 |
| Improvements | 7,128,990 | 7,236,620 | 1,556,585 | 3,324,970 | 3,581,940 | 2,431,180 |
| Coal rights | --- | 60,680 | --- | --- | --- | --- |
| Oil leases | --- | --- | 1,420,956 | --- | --- | --- |
| Total lands | 18,002,515 | 36,208,825 | 6,020,226 | 18,142,915 | 27,866,080 | 21,612,960 |
| Unimproved lots | 10,869,555 | 1,062,440 | 96,685 | | 256,450 | 162,180 |
| Improved lots | 12,773,800 | 5,965,390 | 350,870 | 2,006,725 | 1,152,700 | 1,508,190 |
| Improvements | 23,736,885 | 18,606,050 | 1,362,405 | 6,029,565 | 3,994,100 | 3,397,140 |
| Total lots | 47,380,240 | 25,633,880 | 1,809,960 | 8,036,290 | 5,403,250 | 5,067,510 |
| Total real estate | $65,382,755 | $61,842,705 | $7,830,186 | $26,179,205 | $33,269,330 | $26,680,470 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $130,690 | $3,233 | $1,310 | --- | --- | $6,380 |
| Lots (class D) | 23,380 | 5,030 | --- | --- | $400 | 5,210 |
| Personal property (class C) | 30,220 | 12,800 | 580 | $1,190 | 2,900 | 5,900 |
| Total railroad property | 184,290 | 21,063 | 1,890 | 1,190 | 3,300 | 17,490 |
| Total property locally assessed | $76,845,908 | $75,450,953 | $10,294,528 | $31,042,011 | $38,950,741 | $30,983,150 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 10,556 | 12,748 | 3,135 | 5,636 | 6,416 | 4,436 |
| Average value | $65.36 | $69.86 | $94.24 | $60.52 | $57.25 | $73.68 |
| Trucks and busses, number | 1,615 | 1,976 | 358 | 824 | 1,223 | 686 |
| Average value | $65.57 | $75.28 | $79.85 | $66.07 | $47.38 | $66.55 |
| Cattle, number | 17,509 | 30,285 | 7,246 | 30,157 | 25,373 | 18,347 |
| Average value | $19.65 | $27.89 | $15.49 | $21.53 | $18.35 | $17.86 |
| Horses and mules, number | 3,936 | 12,394 | 3,316 | 9,391 | 13,793 | 9,406 |
| Average value | $27.92 | $44.23 | $32.83 | $33.09 | $37.98 | $32.62 |
| Sheep and goats, number | 2,681 | 8,401 | 3,230 | 8,338 | 4,335 | 4,246 |
| Average value | $1.84 | $4.03 | $2.72 | $3.74 | $2.14 | $4.14 |
| Swine, number | 1,706 | 12,240 | 6,895 | 13,877 | 12,441 | 12,868 |
| Average value | $3.14 | $7.03 | $3.21 | $6.97 | $6.65 | $5.52 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 183,005 | 605,062 | --- | --- | --- | 370,223 |
| Unimproved | 27,245 | 134,017 | --- | --- | --- | 17,128 |
| Total acres | 210,250 | 739,079 | 228,150 | 458,537 | 653,070 | 387,351 |
| Average value per acre: | | | | | | |
| Improved | $49.28 | $42.75 | --- | --- | --- | $50.80 |
| Unimproved | 68.08 | 22.73 | --- | --- | --- | 21.92 |
| All lands | 51.72 | 39.12 | $13.34 | $32.32 | $37.18 | 49.52 |
| Lands and improvements | 85.62 | 48.91 | 20.16 | 39.57 | 42.67 | 55.80 |

TABLE II - Continued

| Class of property | McDonough | McHenry | McLean | Macon | Macoupin | Madison |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles-------- | $308,152 | $269,440 | $1,046,885 | $1,095,372 | $236,607 | $1,324,280 |
| Trucks and busses----------- | 48,704 | 75,800 | 109,855 | 127,063 | 44,531 | 247,109 |
| Cattle---------------------- | 416,392 | 911,050 | 495,782 | 272,507 | 366,604 | 395,725 |
| Horses and mules------------ | 243,562 | 270,730 | 482,060 | 210,468 | 211,885 | 328,435 |
| Sheep and goats------------- | 16,128 | 7,285 | 26,425 | 12,502 | 37,163 | 11,440 |
| Swine----------------------- | 178,532 | 21,765 | 127,123 | 54,619 | 68,709 | 32,755 |
| Household furniture--------- | 316,850 | 627,445 | 783,195 | 1,019,853 | 364,390 | 1,854,920 |
| Office and store furniture--- | 47,249 | 83,784 | 192,710 | 221,039 | 56,840 | 336,844 |
| Personal effects------------ | 23,960 | 17,000 | 46,070 | 18,330 | 13,185 | 125,568 |
| Machinery and equipment------ | 292,006 | 476,935 | 738,425 | 584,691 | 531,939 | 3,836,316 |
| Mdse., goods in process------ | 445,465 | 481,141 | 944,980 | 993,966 | 283,248 | 4,057,407 |
| Money-cash and bank deposits- | 175,753 | 183,835 | 215,782 | 60,276 | 34,200 | 754,431 |
| Net credits----------------- | 48,216 | 32,310 | 146,283 | 69,289 | 4,900 | 78,145 |
| Taxable stocks and bonds----- | 47,251 | 70,905 | 318,123 | 34,475 | 33,385 | 98,645 |
| Mortgages and notes---------- | 216,465 | 235,620 | 238,745 | 89,255 | 109,625 | 418,790 |
| All other personalty--------- | 550,863 | 282,725 | 781,430 | 1,067,965 | 54,125 | 2,186,195 |
| Capital stock (domestic)----- | 2,500 | --- | 179,732 | 37,720 | 6,021 | 19,042 |
| Shares of bank stock--------- | 167,855 | 81,400 | --- | 309,750 | 108,013 | 437,310 |
| Net receipts-fire insurance-- | --- | --- | --- | 78,400 | 6,851 | 72,650 |
| Public utility personalty---- | 149,130 | 1,106,120 | 777,869 | 718,960 | --- | 2,705,930 |
| Penalties------------------- | 233 | --- | --- | 11,230 | --- | 95 |
| Total personalty----------- | $3,695,266 | $5,235,290 | $7,651,474 | $7,087,730 | $2,572,221 | $19,322,032 |
| REAL ESTATE | | | | | | |
| Unimproved lands------------ | | | $1,325,475 | $826,240 | $1,252,810 | $1,908,905 |
| Improved lands-------------- | $12,065,034 | $10,179,650 | 27,741,075 | 14,452,905 | 6,874,065 | 11,783,905 |
| Improvements---------------- | 1,996,560 | 5,040,865 | 3,314,580 | 2,944,625 | 2,282,050 | 10,685,620 |
| Coal rights----------------- | --- | --- | --- | --- | 1,100,669 | 439,035 |
| Oil leases------------------ | --- | --- | --- | --- | --- | --- |
| Total lands---------------- | 14,061,594 | 15,220,515 | 32,381,130 | 18,223,770 | 11,509,594 | 24,817,465 |
| Unimproved lots------------- | | | 262,635 | 1,181,200 | 274,012 | 2,819,390 |
| Improved lots--------------- | 1,745,255 | 3,395,710 | 5,841,425 | 9,070,840 | 992,615 | 6,541,030 |
| Improvements---------------- | 4,301,065 | 8,597,565 | 13,059,255 | 16,709,970 | 3,745,182 | 24,767,080 |
| Total lots----------------- | 6,046,320 | 11,993,275 | 19,163,315 | 26,962,010 | 5,011,809 | 34,127,500 |
| Total real estate-------- | $20,107,914 | $27,213,790 | $51,544,445 | $45,185,780 | $16,521,403 | $58,944,965 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D)-------------- | --- | $10,125 | --- | $5,440 | $4,907 | $205,505 |
| Lots (class D)-------------- | $300 | --- | --- | 46,220 | 165 | 15,930 |
| Personal property (class C)-- | 700 | 7,835 | $161,865 | 448,442 | 8,976 | 58,275 |
| Total railroad property---- | 1,000 | 17,960 | 161,865 | 500,102 | 14,048 | 279,710 |
| Total property locally assessed-------------- | $23,804,180 | $32,467,040 | $59,357,784 | $52,773,612 | $19,107,672 | $78,546,707 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 4,530 | 4,162 | 11,250 | 13,555 | 4,722 | 18,397 |
| Average value------------- | $68.02 | $64.73 | $93.06 | $80,81 | $50.11 | $71.98 |
| Trucks and busses, number---- | 708 | 942 | 1,524 | 1,650 | 524 | 2,002 |
| Average value------------- | $68.79 | $80.46 | $72,08 | $77.01 | $84.98 | $123.43 |
| Cattle, number-------------- | 24,266 | 47,674 | 33,312 | 16,963 | 27,661 | 18,539 |
| Average value------------- | $17.16 | $19.10 | $14.88 | $16.06 | $13.25 | $21.35 |
| Horses and mules, number----- | 7,758 | 8,010 | 14,829 | 7,580 | 9,735 | 8,740 |
| Average value------------- | $31.39 | $33.79 | $32.51 | $27.77 | $21.77 | $37.58 |
| Sheep and goats, number------ | 6,473 | 2,654 | 9,044 | 4,587 | 16,755 | 3,866 |
| Average value------------- | $2.49 | $2.74 | $2.92 | $2.73 | $2.22 | $2.96 |
| Swine, number--------------- | 34,113 | 2,914 | 28,767 | 11,362 | 20,231 | 6,260 |
| Average value------------- | $5.23 | $7.46 | $4.42 | $4.81 | $3.40 | $5.23 |
| ACREAGE AND AVERAGE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved--- | --- | --- | --- | 327,296 | 403,828 | 341,937 |
| Unimproved- | --- | --- | --- | 29,191 | 123,160 | 92,135 |
| Total acres-------------- | 358,944 | 376,476 | 750,290 | 356,487 | 526,988 | 434,072 |
| Average value per acre: | | | | | | |
| Improved--- | --- | --- | --- | $44.16 | $17.02 | $34.46 |
| Unimproved- | --- | --- | --- | 28.39 | 10.17 | 20.72 |
| All lands---------------- | $33.61 | $27.04 | $38.74 | 42.86 | 15.42 | 31.55 |
| Lands and improvements---- | 39.18 | 40.43 | 43.16 | 51.12 | 19.75 | 56.16 |

TABLE II - Continued

| Class of property | Marion | Marshall | Mason | Massac | Menard | Mercer |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $339,179 | $156,848 | $178,499 | $138,790 | $136,080 | $237,070 |
| Trucks and busses | 42,280 | 23,480 | 24,679 | 18,845 | 28,975 | 32,430 |
| Cattle | 181,682 | 160,878 | 153,977 | 128,990 | 183,060 | 531,805 |
| Horses and mules | 178,781 | 128,819 | 208,704 | 179,205 | 181,715 | 204,215 |
| Sheep and goats | 20,798 | 7,523 | 2,469 | 4,835 | 8,670 | 18,080 |
| Swine | 16,112 | 51,514 | 32,209 | 37,345 | 73,735 | 186,730 |
| Household furniture | 257,934 | 170,257 | 200,400 | 194,705 | 154,445 | 211,845 |
| Office and store furniture | 51,230 | 16,130 | 18,210 | 12,870 | 21,800 | 26,460 |
| Personal effects | 13,067 | 7,711 | 9,543 | 4,050 | 5,230 | 9,860 |
| Machinery and equipment | 174,029 | 479,060 | 267,281 | 131,365 | 145,245 | 181,645 |
| Mdse., goods in process | 323,410 | 136,590 | 157,987 | 191,805 | 114,600 | 161,250 |
| Money-cash and bank deposits | 108,466 | 88,430 | 14,785 | 77,145 | 130,550 | 81,295 |
| Net credits | 16,575 | 8,325 | 2,029 | 3,995 | 1,935 | 8,530 |
| Taxable stocks and bonds | 214,031 | 10,125 | 2,295 | 2,285 | 9,200 | 10,760 |
| Mortgages and notes | 116,415 | 102,345 | 8,050 | 97,290 | 70,455 | 81,940 |
| All other personalty | 112,722 | 358,160 | 340,957 | 88,630 | 89,935 | 167,725 |
| Capital stock (domestic) | --- | --- | --- | 130 | --- | --- |
| Shares of bank stock | --- | --- | --- | 80,050 | --- | 15,880 |
| Net receipts-fire insurance | --- | 2,910 | 12,062 | --- | --- | 9,050 |
| Public utility personalty | --- | --- | 39,695 | 33,150 | 247,305 | 102,235 |
| Penalties | --- | --- | --- | --- | --- | --- |
| Total personalty | $2,166,711 | $1,909,105 | $1,673,831 | $1,425,480 | $1,602,935 | $2,278,805 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $271,009 | $914,710 | $832,949 | $528,480 | $480,065 | |
| Improved lands | 3,425,716 | 7,720,978 | 8,723,147 | 283,360 | 7,190,405 | $10,750,493 |
| Improvements | 1,119,927 | 1,072,732 | 1,110,010 | 1,556,770 | 1,425,405 | 1,598,360 |
| Coal rights | --- | --- | --- | --- | --- | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 4,816,652 | 9,708,420 | 10,666,106 | 2,368,610 | 9,095,875 | 12,348,853 |
| Unimproved lots | 489,075 | 128,835 | 89,625 | 30,905 | 111,985 | --- |
| Improved lots | 1,802,545 | 348,225 | 846,227 | 483,080 | 501,990 | 570,740 |
| Improvements | 5,258,530 | 1,374,705 | 1,645,960 | 982,965 | 1,246,100 | 1,648,780 |
| Total lots | 7,550,150 | 1,851,765 | 2,581,812 | 1,496,950 | 1,860,075 | 2,219,520 |
| Total real estate | $12,366,802 | $11,560,185 | $13,247,918 | $3,865,560 | $10,955,950 | $14,568,373 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $835 | $1,296 | --- | $9,612 | $270 | --- |
| Lots (class D) | --- | --- | --- | 2,376 | 420 | --- |
| Personal property (class C) | 7,300 | 1,595 | --- | 29,020 | 905 | $760 |
| Total railroad property | 8,135 | 2,891 | --- | 41,008 | 1,595 | 760 |
| Total property locally assessed | $14,541,648 | $13,472,181 | $14,921,749 | $5,332,048 | $12,560,480 | $16,847,938 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 4,601 | 2,306 | 2,388 | 1,534 | 1,690 | 2,838 |
| Average value | $73.72 | $68.02 | $74.75 | $90.48 | $80.52 | $83.60 |
| Trucks and busses, number | 511 | 265 | 344 | 137 | 280 | 341 |
| Average value | $82.74 | $88.60 | $71.74 | $137.55 | $103.48 | $95.10 |
| Cattle, number | 15,872 | 11,543 | 6,771 | 8,621 | 8,256 | 28,734 |
| Average value | $11.45 | $13.94 | $22.74 | $14.96 | $22.17 | $18.51 |
| Horses and mules, number | 6,442 | 4,161 | 5,574 | 3,744 | 5,424 | 6,460 |
| Average value | $27.75 | $30.96 | $37.44 | $47.86 | $33.50 | $31.61 |
| Sheep and goats, number | 8,672 | 3,569 | 652 | 1,535 | 2,163 | 8,626 |
| Average value | $2.40 | $2.11 | $3.79 | $3.15 | $4.01 | $2.10 |
| Swine, number | 3,540 | 9,964 | 5,230 | 8,076 | 12,207 | 43,402 |
| Average value | $4.55 | $5.17 | $6.16 | $4.62 | $6.04 | $4.07 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | --- | 189,059 | --- | 36,530 | 175,135 | --- |
| Unimproved | --- | 68,174 | --- | 111,055 | 21,730 | --- |
| Total acres | 352,402 | 257,233 | 350,667 | 147,585 | 196,865 | 346,591 |
| Average value per acre: | | | | | | |
| Improved | --- | $40.84 | --- | $7.76 | $41.06 | --- |
| Unimproved | --- | 13.42 | --- | 4.76 | 22.09 | --- |
| All lands | $10.49 | 33.57 | $27.25 | 5.50 | 38.96 | $31.02 |
| Lands and improvements | 13.67 | 37.74 | 30.42 | 16.05 | 46.20 | 35.63 |

TABLE II - Continued

| Class of property | Monroe | Montgomery | Morgan | Moultrie | Ogle | Peoria |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $183,220 | $355,602 | $329,738 | $136,990 | $311,140 | $1,054,197 |
| Trucks and busses | 47,065 | 64,539 | 49,620 | 14,670 | 38,795 | 302,028 |
| Cattle | 113,040 | 449,325 | 382,791 | 136,810 | 879,830 | 362,070 |
| Horses and mules | 213,820 | 244,568 | 279,320 | 126,050 | 343,005 | 265,126 |
| Sheep and goats | 3,605 | 31,477 | 40,779 | 7,690 | 38,495 | 20,408 |
| Swine | 38,855 | 67,886 | 121,786 | 29,645 | 156,650 | 108,530 |
| Household furniture | 194,325 | 288,822 | 321,428 | 193,255 | 501,070 | 1,066,482 |
| Office and store furniture | 21,630 | 59,070 | 86,990 | 15,520 | 49,870 | 496,124 |
| Personal effects | 7,215 | 7,549 | 32,280 | 3,620 | 27,525 | 104,756 |
| Machinery and equipment | 534,835 | 295,162 | 278,086 | 182,170 | 536,575 | 7,252,660 |
| Mdse., goods in process | 215,835 | 516,930 | 409,397 | 80,550 | 348,900 | 4,527,080 |
| Money-cash and bank deposits | 190,570 | 81,060 | 63,748 | 41,400 | 235,960 | 483,795 |
| Net credits | 10,340 | 6,625 | 48,543 | 3,865 | 73,185 | 288,300 |
| Taxable stocks and bonds | 33,420 | 40,410 | 94,260 | 180 | 8,170 | 566,418 |
| Mortgages and notes | 173,915 | 95,600 | 132,245 | 106,155 | 184,940 | 354,857 |
| All other personalty | 91,720 | 71,439 | 66,829 | 206,820 | 287,910 | 3,748,691 |
| Capital stock (domestic) | 19,430 | 340,672 | --- | 50,940 | 870 | 165,674 |
| Shares of bank stock | 69,380 | 221,383 | 139,500 | --- | --- | --- |
| Net receipts-fire insurance | --- | --- | --- | --- | --- | --- |
| Public utility personalty | 19,630 | --- | 394,025 | --- | 494,735 | --- |
| Penalties | 10 | --- | --- | --- | --- | 7,187 |
| Total personalty | $2,181,860 | $3,238,119 | $3,271,365 | $1,336,330 | $4,517,625 | $21,174,383 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $832,820 | | $367,830 | | --- | $899,695 |
| Improved lands | 5,985,000 | $8,819,390 | 14,056,340 | $8,463,410 | --- | 10,932,665 |
| Improvements | 1,312,110 | 2,141,540 | 2,101,755 | 991,860 | --- | 5,307,240 |
| Coal rights | --- | 379,280 | --- | --- | --- | 53,590 |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 8,129,930 | 11,340,210 | 16,525,925 | 9,455,270 | $19,045,710 | 17,193,190 |
| Unimproved lots | 81,535 | | 223,330 | | --- | 2,738,690 |
| Improved lots | 354,190 | 1,243,154 | 2,375,050 | 422,260 | --- | 19,350,340 |
| Improvements | 1,660,340 | 3,721,910 | 6,547,315 | 822,585 | --- | 38,772,150 |
| Total lots | 2,096,065 | 4,965,064 | 9,145,695 | 1,244,845 | 5,127,300 | 60,861,180 |
| Total real estate | $10,225,995 | $16,305,274 | $25,671,620 | $10,700,115 | $24,173,010 | $78,054,370 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $3,240 | $1,220 | $1,000 | --- | --- | $20,350 |
| Lots (class D) | --- | --- | 2,350 | --- | --- | 12,595 |
| Personal property (class C) | 665 | 11,998 | 2,015 | --- | --- | 101,009 |
| Total railroad property | 3,905 | 13,218 | 5,365 | --- | --- | 133,954 |
| Total property locally assessed | $12,411,760 | $19,556,611 | $28,948,350 | $12,036,445 | $28,690,635 | $99,362,707 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 2,310 | 5,247 | 4,059 | 2,082 | 4,651 | 12,623 |
| Average value | $79.32 | $67.83 | $81.24 | $65.80 | $66.89 | $83.51 |
| Trucks and busses, number | 572 | 749 | 595 | 226 | 499 | 1,883 |
| Average value | $82.28 | $86.28 | $83.39 | $64.91 | $77.74 | $16.04 |
| Cattle, number | 6,592 | 24,179 | 17,776 | 8,775 | 42,457 | 20,018 |
| Average value | $17.15 | $18.58 | $21,53 | $15.59 | $20.72 | $18.09 |
| Horses and mules, number | 4,762 | 9,379 | 8,438 | 4,700 | 9,385 | 7,977 |
| Average value | $44.90 | $26.06 | $33.10 | $26.82 | $36.54 | $33.24 |
| Sheep and goats, number | 1,277 | 9,973 | 8,880 | 2,911 | 10,104 | 6,755 |
| Average value | $2.82 | $3.16 | $4.59 | $2.64 | $3.49 | $3.02 |
| Swine, number | 7,914 | 14,081 | 21,823 | 6,477 | 22,359 | 20,177 |
| Average value | $4.91 | $4.82 | $5.60 | $4.58 | $7.00 | $5.38 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 153,824 | --- | 346,812 | --- | --- | 316,133 |
| Unimproved | 85,697 | --- | 9,085 | --- | --- | 52,983 |
| Total acres | 239,521 | 437,889 | 355,897 | 214,738 | 475,118 | 369,116 |
| Average value per acre: | | | | | | |
| Improved | $38.91 | --- | $40.53 | --- | --- | $34.58 |
| Unimproved | 9.72 | --- | 40.49 | --- | --- | 16.98 |
| All lands | 28.46 | $20.14 | 40.53 | $39.41 | --- | 32.06 |
| Lands and improvements | 33.94 | 25.03 | 46.43 | 44.03 | $40.09 | 46.43 |

TABLE II - Continued

| Class of property | Perry | Piatt | Pike | Pope | Pulaski[1] | Putnam |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $322,634 | $216,360 | $217,460 | $62,555 | $45,150 | $36,965 |
| Trucks and busses | 32,928 | 29,890 | 35,320 | 11,275 | 5,445 | 6,575 |
| Cattle | 160,000 | 238,920 | 422,140 | 116,312 | 22,915 | 87,185 |
| Horses and mules | 203,726 | 229,500 | 233,005 | 164,572 | 30,990 | 59,790 |
| Sheep and goats | 5,331 | 8,700 | 32,835 | 7,885 | 490 | 3,493 |
| Swine | 17,968 | 64,520 | 122,465 | 24,106 | 4,715 | 18,330 |
| Household furniture | 274,009 | 234,930 | 250,638 | 78,307 | 79,415 | 29,015 |
| Office and store furniture | 27,164 | 35,360 | 13,410 | 10,175 | 1,610 | 4,585 |
| Personal effects | 11,536 | 17,610 | 4,735 | 3,931 | 150 | --- |
| Machinery and equipment | 200,308 | 346,260 | 188,322 | 81,743 | 66,954 | 39,215 |
| Mdse., goods in process | 187,757 | 206,090 | 166,410 | 58,377 | 88,160 | 32,297 |
| Money-cash and bank deposits | 13,905 | 59,190 | 188,725 | 21,140 | 1,100 | 8,500 |
| Net credits | 442 | 2,700 | 17,880 | 8,220 | --- | --- |
| Taxable stocks and bonds | 1,300 | 12,910 | 82,440 | 4,510 | 21,495 | 250 |
| Mortgages and notes | 5,795 | 94,490 | 374,195 | 50,410 | --- | 3,000 |
| All other personalty | 936,093 | 282,070 | 815,255 | 48,217 | 101,627 | 35,955 |
| Capital stock (domestic) | --- | 350,420 | 2,000 | 19,080 | --- | 15,805 |
| Shares of bank stock | --- | 97,195 | 134,746 | --- | --- | 6,296 |
| Net receipts-fire insurance | --- | 16,890 | --- | --- | --- | 1,682 |
| Public utility personalty | 296,835 | 163,290 | --- | --- | --- | 53,226 |
| Penalties | --- | --- | --- | --- | --- | --- |
| Total personalty | $2,697,731 | $2,707,295 | $3,301,981 | $770,815 | $470,216 | $442,164 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $1,221,307 | | $454,428 | $528,328 | $37,590 | $183,050 |
| Improved lands | 4,684,580 | $11,118,600 | 5,704,082 | 1,007,227 | 2,094,950 | 2,554,800 |
| Improvements | 1,241,593 | 1,611,350 | 1,866,085 | 363,310 | 865,420 | 425,530 |
| Coal rights | --- | --- | --- | 2,945 | --- | 5,810 |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 7,147,480 | 12,729,950 | 8,024,595 | 1,901,810 | 2,997,960 | 3,169,190 |
| Unimproved lots | 194,510 | | 39,440 | 15,655 | 180,545 | 14,370 |
| Improved lots | 888,305 | 759,770 | 271,340 | 94,340 | 269,095 | 54,690 |
| Improvements | 2,349,164 | 1,850,790 | 1,143,735 | 239,360 | 1,250,565 | 288,490 |
| Total lots | 3,431,979 | 2,610,560 | 1,454,515 | 349,355 | 1,700,205 | 357,550 |
| Total real estate | $10,579,459 | $15,340,510 | $9,479,110 | $2,251,165 | $4,698,165 | $3,526,740 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $30 | $7,910 | $1,020 | --- | --- | --- |
| Lots (class D) | --- | 260 | --- | --- | --- | --- |
| Personal property (class C) | 1,440 | 1,690 | 1,525 | $1,315 | --- | $145 |
| Total railroad property | 1,470 | 9,860 | 2,545 | 1,315 | --- | 145 |
| Total property locally assessed | $13,278,660 | $18,057,665 | $12,783,636 | $3,023,295 | $5,168,381 | $3,969,049 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 2,837 | 2,892 | 2,802 | 700 | 825 | 509 |
| Average value | $113.72 | $74.81 | $77.61 | $89.36 | $54.73 | --- |
| Trucks and busses, number | 336 | 406 | 432 | 99 | 82 | 63 |
| Average value | .$98.00 | $73.62 | $81.76 | $113.89 | $66.40 | --- |
| Cattle, number | 9,087 | 11,103 | 22,535 | 6,913 | 2,341 | 5,369 |
| Average value | $17.61 | $21.52 | $18.73 | $16.83 | $9.79 | --- |
| Horses and mules, number | 4,766 | 5,863 | 7,400 | 3,118 | 1,974 | 1,289 |
| Average value | $42.75 | $39.14 | $31.49 | $52.78 | $15.70 | --- |
| Sheep and goats, number | 1,273 | 3,375 | 10,852 | 1,618 | 290 | 1,189 |
| Average value | $4.19 | $2.58 | $3.03 | $4.87 | $1.69 | --- |
| Swine, number | 3,900 | 18,844 | 27,493 | 4,549 | 1,617 | 3,476 |
| Average value | $4.61 | $3.42 | $4.45 | $5.30 | $2.92 | --- |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 196,159 | --- | 390,181 | 105,314 | --- | 110,965 |
| Unimproved | 101,220 | --- | 128,618 | 127,280 | --- | 16,901 |
| Total acres | 297,379 | 275,644 | 518,799 | 232.594 | 121,716 | 127,866 |
| Average value per acre: | | | | | | |
| Improved | $23.88 | --- | $14.68 | $9.56 | --- | $23.02 |
| Unimproved | 12.07 | --- | 3.53 | 4.15 | --- | 10.83 |
| All lands | 19.86 | $40.34 | 11.87 | 6.60 | --- | 21.41 |
| Lands and improvements | 24.03 | 46.18 | 15.47 | 8.17 | $24.63 | 24.79 |

[1] Abstract filed by county clerk indicates assessors figures.

TABLE II - Continued

| Class of property | Randolph | Richland | Rock Island | St. Clair | Saline | Sangamon |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $396,852 | $116,110 | $680,670 | $995,863 | $155,352 | $964,275 |
| Trucks and busses | 59,184 | 18,065 | 88,905 | 237,399 | 28,070 | 248,005 |
| Cattle | 238,569 | 150,220 | 411,670 | 236,482 | 111,793 | 427,710 |
| Horses and mules | 299,480 | 138,205 | 180,690 | 273,824 | 137,576 | 278,405 |
| Sheep and goats | 7,908 | 8,436 | 13,154 | 5,720 | 1,925 | 23,090 |
| Swine | 40,640 | 20,941 | 122,717 | 35,472 | 17,024 | 109,035 |
| Household furniture | 274,166 | 137,407 | 1,255,404 | 2,034,255 | 223,316 | 1,904,500 |
| Office and store furniture | 41,523 | 20,005 | 193,945 | 445,905 | 40,167 | 427,465 |
| Personal effects | 15,775 | 7,355 | 186,023 | 331,600 | 5,715 | 73,665 |
| Machinery and equipment | 290,566 | 91,086 | 1,489,908 | 6,723,809 | 826,691 | 2,566,335 |
| Mdse., goods in process | 435,986 | 148,790 | 2,263,508 | 4,720,669 | 240,591 | 1,703,025 |
| Money-cash and bank deposits | 183,158 | 31,410 | 102,702 | 205,410 | 11,220 | 154,610 |
| Net credits | 34,895 | 12,670 | 129,985 | 30,845 | 3,130 | 36,420 |
| Taxable stocks and bonds | 53,400 | 26,575 | 446,350 | 184,735 | 2,210 | 55,615 |
| Mortgages and notes | 116,087 | 69,255 | 18,955 | 157,049 | 12,230 | 263,020 |
| All other personalty | 294,371 | 43,255 | 1,457,564 | 1,498,953 | 61,235 | 1,844,105 |
| Capital stock (domestic) | 100,660 | --- | 406,000 | 225,205 | 32,630 | 133,790 |
| Shares of bank stock | 82,470 | --- | 67,220 | 876,840 | 40,940 | --- |
| Net receipts-fire insurance | 17,560 | --- | 56,540 | 200,615 | --- | --- |
| Public utility personalty | 154,100 | 127,185 | 719,030 | 1,588,620 | 137,595 | --- |
| Penalties | 50 | --- | 1,010 | 251,770 | --- | --- |
| Total personalty | $3,137,400 | $1,166,970 | $10,291,950 | $21,261,040 | $2,089,410 | $11,213,070 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $764,561 | $154,177 | $450,620 | $1,725,885 | $238,590 | $7,557,365 |
| Improved lands | 4,557,559 | 3,009,213 | 8,588,010 | 12,087,645 | 2,025,725 | 8,179,770 |
| Improvements | 1,736,540 | 1,015,230 | 4,453,380 | 21,674,400 | 2,029,600 | 3,726,420 |
| Coal rights | 134,090 | --- | --- | 766,752 | 663,503 | --- |
| Oil leases | --- | --- | --- | 33,115 | --- | --- |
| Total lands | 7,192,750 | 4,178,620 | 13,492,010 | 36,287,797 | 4,957,418 | 19,463,555 |
| Unimproved lots | 190,356 | 103,945 | 510,680 | 6,567,945 | 96,675 | 3,194,580 |
| Improved lots | 611,229 | 563,840 | 9,869,610 | 10,579,015 | 866,700 | 14,312,260 |
| Improvements | 3,550,625 | 1,258,915 | 23,624,180 | 32,605,895 | 1,903,015 | 27,419,915 |
| Total lots | 4,352,210 | 1,926,700 | 34,004,470 | 49,752,855 | 2,866,390 | 44,926,755 |
| Total real estate | $11,544,960 | $6,105,320 | $47,496,480 | $86,040,652 | $7,823,808 | $64,390,310 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $267 | --- | $3,225 | $496,325 | --- | $14,739 |
| Lots (class D) | --- | $615 | 18,540 | 157,340 | --- | 81,529 |
| Personal property (class C) | 1,810 | 355 | 106,745 | 486,055 | $9,800 | 41,561 |
| Total railroad property | 2,077 | 970 | 128,510 | 1,139,720 | 9,800 | 137,829 |
| Total property locally assessed | $14,684,437 | $7,273,260 | $57,916,940 | $108,441,412 | $9,923,018 | $75,741,209 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 4,290 | 2,568 | 15,009 | 23,815 | 3,199 | 16,293 |
| Average value | $92.51 | $45.21 | $45.35 | $41.82 | $48.56 | $59.18 |
| Trucks and busses, number | 583 | 290 | 1,517 | 3,405 | 419 | 2,347 |
| Average value | $101.52 | $62.29 | $58.61 | $69.72 | $66.99 | $105.70 |
| Cattle, number | 14,321 | 10,570 | 20,178 | 14,833 | 8,363 | 25,878 |
| Average value | $16.66 | $14.21 | $20.40 | $15.94 | $13.37 | $16.52 |
| Horses and mules, number | 7,091 | 3,835 | 5,405 | 9,525 | 3,933 | 11,007 |
| Average value | $42.23 | $36.04 | $33.43 | $28.75 | $34.98 | $25.30 |
| Sheep and goats, number | 2,077 | 3,911 | 3,602 | 2,324 | 1,067 | 8,164 |
| Average value | $3.81 | $2.16 | $3.65 | $2.46 | $1.80 | $2.83 |
| Swine, number | 7,872 | 4,909 | 17,859 | 11,024 | 5,140 | 33,198 |
| Average value | $5.16 | $4.27 | $6.87 | $3.22 | $3.31 | $3.29 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 241,621 | 208,346 | 247,941 | 311,513 | 179,534 | 266,838 |
| Unimproved | 115,360 | 15,043 | 8,955 | 83,931 | 67,370 | 274,114 |
| Total acres | 356,981 | 223,389 | 256,896 | 395,444 | 246,904 | 540,952 |
| Average value per acre: | | | | | | |
| Improved | $18.86 | $14.44 | $34.64 | $38.80 | $11.28 | $30.65 |
| Unimproved | 6.63 | 10.25 | 50.32 | 20.56 | 3.54 | 27.57 |
| All lands | 14.91 | 14.16 | 35.18 | 34.93 | 9.17 | 29.09 |
| Lands and improvements | 19.77 | 18.71 | 52.52 | 89.74 | 17.39 | 35.98 |

TABLE II - Continued

| Class of property | Schuyler | Scott | Shelby | Stark | Stephenson | Tazewell |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles-------- | $88,405 | $69,000 | $197,606 | $148,759 | $435,905 | $410,680 |
| Trucks and busses----------- | 14,115 | 12,785 | 31,331 | 23,725 | 86,149 | 68,455 |
| Cattle---------------------- | 213,455 | 100,300 | 457,549 | 280,056 | 825,080 | 340,390 |
| Horses and mules------------ | 123,700 | 71,120 | 283,107 | 131,747 | 267,767 | 307,860 |
| Sheep and goats------------- | 10,877 | 12,415 | 25,086 | 15,268 | 27,277 | 14,830 |
| Swine----------------------- | 60,731 | 38,585 | 92,383 | 95,705 | 145,804 | 69,940 |
| Household furniture--------- | 88,804 | 83,810 | 268,559 | 198,010 | 682,706 | 644,290 |
| Office and store furniture--- | 12,085 | 9,185 | 23,387 | 9,140 | 109,216 | 89,370 |
| Personal effects------------ | 1,625 | 4,535 | 10,212 | 1,195 | 116,257 | 8,550 |
| Machinery and equipment------ | 76,268 | 101,710 | 262,488 | 151,290 | 706,508 | 1,009,730 |
| Mdse., goods in process------ | 76,975 | 67,945 | 182,277 | 106,355 | 902,426 | 1,144,770 |
| Money-cash and bank deposits- | 20,070 | 27,775 | 92,519 | 74,895 | 230,534 | 238,370 |
| Net credits----------------- | 3,210 | 9,130 | 17,550 | 6,450 | --- | 24,460 |
| Taxable stocks and bonds----- | 3,020 | 9,755 | 23,885 | 2,630 | 28,900 | 144,900 |
| Mortgages and notes---------- | 101,430 | 50,165 | 66,110 | 51,400 | 262,645 | 177,370 |
| All other personalty--------- | 86,945 | 18,475 | 201,207 | 199,690 | 665,772 | 1,093,615 |
| Capital stock (domestic)----- | --- | --- | 111,864 | --- | --- | --- |
| Shares of bank stock--------- | 7,500 | --- | 33,147 | 23,250 | 262,360 | --- |
| Net receipts-fire insurance-- | --- | --- | 12,645 | --- | 34,653 | --- |
| Public utility personalty---- | 43,994 | 175,335 | --- | 434,862 | 243,630 | 3,592,860 |
| Penalties------------------- | --- | --- | --- | --- | --- | --- |
| Total personalty---------- | $1,033,209 | $862,025 | $2,392,912 | $1,954,427 | $6,033,589 | $9,380,440 |
| REAL ESTATE | | | | | | |
| Unimproved lands------------ | $1,098,835 | | $432,195 | $242,700 | $108,420 | $618,360 |
| Improved lands-------------- | 4,088,059 | $4,965,575 | 10,850,666 | 7,218,310 | 10,618,605 | 14,416,000 |
| Improvements---------------- | 928,185 | 844,355 | 1,601,855 | 1,153,130 | 4,182,990 | 7,396,700 |
| Coal rights----------------- | --- | --- | 19,670 | --- | --- | --- |
| Oil leases------------------ | --- | --- | --- | --- | --- | --- |
| Total lands--------------- | 6,115,079 | 5,809,930 | 12,904,386 | 8,614,140 | 14,910,015 | 22,431,060 |
| Unimproved lots------------- | 5,850 | | 95,905 | 350 | 464,853 | 347,490 |
| Improved lots--------------- | 280,295 | 278,030 | 647,916 | 269,415 | 3,362,507 | 1,566,260 |
| Improvements---------------- | 634,100 | 689,140 | 1,862,469 | 1,132,925 | 8,833,335 | 5,723,710 |
| Total lots---------------- | 920,245 | 967,170 | 2,606,290 | 1,402,690 | 12,660,695 | 7,637,460 |
| Total real estate-------- | $7,035,324 | $6,777,100 | $15,510,676 | $10,016,830 | $27,570,710 | $30,068,520 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D)-------------- | $1,500 | --- | $2,990 | --- | $2,615 | $88,290 |
| Lots (class D)-------------- | --- | --- | 780 | --- | --- | 1,220 |
| Personal property (class C)-- | 225 | $1,660 | 725 | $553 | 6,030 | 112,120 |
| Total railroad property---- | 1,725 | 1,660 | 4,495 | 553 | 8,645 | 201,630 |
| Total property locally assessed--------------- | $8,070,258 | $7,640,785 | $17,908,083 | $11,971,810 | $33,612,944 | $39,650,590 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles,number- | 1,534 | 1,245 | 3,952 | 1,645 | 6,844 | 6,126 |
| Average value------------- | $57.63 | $55.42 | $50.00 | $90.43 | $63.69 | $67.04 |
| Trucks and busses, number---- | 191 | 201 | 510 | 225 | 991 | 793 |
| Average value------------- | $73.90 | $63.61 | $61.43 | $105.44 | $86.93 | $86.32 |
| Cattle, number-------------- | 13,094 | 6,076 | 28,395 | 11,176 | 39,667 | 16,978 |
| Average value------------- | $16.30 | $16.51 | $16.11 | $25.06 | $20.80 | $20.05 |
| Horses and mules, number----- | 4,164 | 3,211 | 9,994 | 3,644 | 8,490 | 7,640 |
| Average value------------- | $29.71 | $22.15 | $28.32 | $36.15 | $31.54 | $40.30 |
| Sheep and goats, number------ | 3,802 | 2,160 | 12,369 | 4,490 | 9,487 | 4,904 |
| Average value------------- | $2.86 | $5.75 | $2.03 | $3.40 | $2.88 | $3.02 |
| Swine, number--------------- | 13,405 | 8,284 | 20,152 | 14,141 | 21,020 | 10,913 |
| Average value------------- | $4.53 | $4.66 | $4.58 | $6.77 | $6.94 | $6.41 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved--- | 187,163 | --- | 432,643 | --- | 352,240 | 369,156 |
| Unimproved- | 85,318 | --- | 61,293 | --- | 2,222 | 42,138 |
| Total acres--------------- | 272,481 | 159,595 | 493,936 | 179,777 | 354,462 | 411,294 |
| Average value per acre: | | | | | | |
| Improved--- | $21.84 | --- | $25.08 | --- | $30.15 | $39.05 |
| Unimproved- | 12.88 | --- | 7.05 | --- | 48.79 | 14.67 |
| All lands----------------- | 19.04 | $31.11 | 22.84 | $41.50 | 30.26 | 36.55 |
| Lands and improvements----- | 22.44 | 36.40 | 26.09 | 47.92 | 42.06 | 54.54 |

TABLE II - Continued

| Class of property | Union | Vermilion | Wabash | Warren | Washington | Wayne |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $259,443 | $1,082,140 | $214,108 | $237,590 | $172,080 | $96,720 |
| Trucks and busses | 51,845 | 145,120 | 34,668 | 32,475 | 41,765 | 18,250 |
| Cattle | 156,104 | 467,010 | 82,832 | 399,848 | 236,320 | 288,901 |
| Horses and mules | 256,125 | 416,905 | 101,158 | 172,245 | 258,350 | 245,285 |
| Sheep and goats | 5,735 | 30,120 | 4,430 | 12,843 | 2,773 | 30,659 |
| Swine | 47,812 | 100,185 | 30,162 | 204,030 | 12,418 | 25,495 |
| Household furniture | 222,276 | 1,034,445 | 203,123 | 263,575 | 203,581 | 103,094 |
| Office and store furniture | 36,547 | 189,205 | 31,065 | 25,615 | 17,691 | 6,699 |
| Personal effects | 24,144 | 75,465 | 5,244 | 51,035 | 8,955 | 2,534 |
| Machinery and equipment | 262,476 | 720,135 | 266,502 | 315,680 | 195,950 | 71,356 |
| Mdse., goods in process | 214,769 | 1,582,760 | 137,599 | 201,410 | 181,440 | 204,449 |
| Money-cash and bank deposits | 63,759 | 235,485 | 6,520 | 59,480 | 439,240 | 31,901 |
| Net credits | 8,553 | --- | 738 | 6,610 | 99,364 | 46,150 |
| Taxable stocks and bonds | 65,133 | 222,645 | 960 | 15,850 | 75,545 | 15,509 |
| Mortgages and notes | 62,084 | 158,980 | 36,685 | 102,190 | 167,450 | 76,116 |
| All other personalty | 219,224 | 2,355,155 | 58,091 | 859,594 | 51,424 | 126,473 |
| Capital stock (domestic) | 104,341 | 87,350 | --- | --- | 11,560 | 5,217 |
| Shares of bank stock | --- | 412,974 | --- | --- | --- | --- |
| Net receipts-fire insurance | --- | 79,305 | --- | --- | --- | --- |
| Public utility personalty | --- | --- | --- | 5,240 | 90,457 | 18,227 |
| Penalties | --- | --- | --- | 480 | --- | --- |
| Total personalty | $2,060,370 | $9,395,384 | $1,213,885 | $2,965,790 | $2,266,363 | $1,413,035 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $654,119 | | | | $665,562 | --- |
| Improved lands | 2,799,029 | $18,521,665 | $3,288,345 | $12,486,590 | 6,536,156 | --- |
| Improvements | 1,079,253 | 4,933,965 | 520,685 | 1,515,280 | 1,418,275 | --- |
| Coal rights | --- | 783,355 | --- | --- | 47,176 | --- |
| Oil leases | --- | --- | 86,325 | --- | --- | --- |
| Total lands | 4,532,401 | 24,238,985 | 3,895,355 | 14,001,870 | 8,667,169 | $5,165,036 |
| Unimproved lots | 93,458 | 1,083,286 | 139,660 | | 63,140 | --- |
| Improved lots | 297,987 | 5,735,705 | 773,205 | 749,000 | 309,935 | --- |
| Improvements | 1,246,974 | 13,429,400 | 1,488,235 | 2,438,070 | 925,330 | --- |
| Total lots | 1,638,419 | 20,248,391 | 2,401,100 | 3,187,070 | 1,298,405 | 1,263,330 |
| Total real estate | $6,170,820 | $44,487,376 | $6,296,455 | $17,188,940 | $9,965,574 | $6,428,366 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $1,485 | $7,815 | --- | $2,910 | $2,115 | --- |
| Lots (class D) | 40 | 1,375 | --- | --- | 3,740 | --- |
| Personal property (class C) | 1,090 | 103,825 | $15,655 | 1,350 | 350 | $360 |
| Total railroad property | 2,615 | 113,015 | 15,655 | 4,260 | 6,205 | 360 |
| Total property locally assessed | $8,233,805 | $53,995,775 | $7,525,995 | $20,158,990 | $12,238,142 | $7,841,761 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 2,105 | 13,571 | 1,897 | 4,082 | 2,794 | 2,324 |
| Average value | $123,25 | $79.74 | $112,86 | $58.20 | $61.59 | $41.62 |
| Trucks and busses, number | 433 | 1,819 | 269 | 475 | 415 | 231 |
| Average value | $119.73 | $79.78 | $128.88 | $68.37 | $100.64 | $79.00 |
| Cattle, number | 8,505 | 20,637 | 5,040 | 24,650 | 11,817 | 18,951 |
| Average value | $18.35 | $22.63 | $16.43 | $16.22 | $20.00 | $15.24 |
| Horses and mules, number | 4,945 | 9,123 | 2,485 | 5,771 | 6.414 | 7,187 |
| Average value | $51.79 | $45.70 | $40.70 | $29,85 | $40.28 | $34.13 |
| Sheep and goats, number | 1,286 | 19,645 | 1,644 | 5,774 | 1,173 | 10,231 |
| Average value | $4.46 | $1.53 | $2.69 | $2.22 | $2.36 | $3.00 |
| Swine, number | 7,419 | 19,151 | 4,930 | 37,449 | 2,462 | 5,702 |
| Average value | $6.44 | $5.24 | $6.12 | $5.45 | $5.04 | $4.47 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 142,508 | --- | --- | --- | 280,939 | --- |
| Unimproved | 96,830 | --- | --- | --- | 64,724 | --- |
| Total acres | 239,338 | 554,874 | 137,056 | 338,308 | 345,663 | 445,274 |
| Average value per acre: | | | | | | |
| Improved | $19.64 | --- | --- | --- | $23.27 | --- |
| Unimproved | 6.76 | --- | --- | --- | 10.28 | --- |
| All lands | 14.43 | $33.38 | $23.99 | $36.91 | 20.83 | --- |
| Lands and improvements | 18.94 | 42.27 | 27.79 | 41.39 | 24.94 | $11.60 |

TABLE II - Concluded

| Class of property | White | Whiteside | Will | Williamson | Winnebago | Woodford |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles-------- | $100,650 | $492,453 | $693,050 | $279,549 | $877,175 | $240,180 |
| Trucks and busses----------- | 26,025 | 72,095 | 122,647 | 59,750 | 143,275 | 39,710 |
| Cattle---------------------- | 98,745 | 773,072 | 313,345 | 149,925 | 353,780 | 270,940 |
| Horses and mules------------ | 152,045 | 379,770 | 197,160 | 144,545 | 119,645 | 219,825 |
| Sheep and goats------------- | 10,020 | 13,165 | 5,240 | 2,989 | 13,655 | 8,450 |
| Swine----------------------- | 31,520 | 187,469 | 12,879 | 21,979 | 50,615 | 69,675 |
| Household furniture--------- | 94,680 | 704,258 | 1,377,937 | 299,608 | 1,780,050 | 259,220 |
| Office and store furniture--- | 17,655 | 85,974 | 255,872 | 57,887 | 437,345 | 17,665 |
| Personal effects------------ | 12,200 | 23,947 | 61,058 | 7,814 | 118,420 | 11,210 |
| Machinery and equipment------ | 92,240 | 574,480 | 4,055,437 | 461,343 | 3,165,470 | 276,880 |
| Mdse., goods in process------ | 126,935 | 630,905 | 1,894,752 | 287,790 | 3,004,745 | 183,195 |
| Money-cash and bank deposits- | 17,915 | 128,730 | 109,477 | 15,505 | 160,620 | 27,245 |
| Net credits----------------- | 1,705 | 65,200 | 55,235 | 1,970 | 93,755 | 80,970 |
| Taxable stocks and bonds----- | 11,400 | 40,800 | 8,020 | 540 | 250,585 | 9,530 |
| Mortgages and notes---------- | 18,810 | 188,605 | 35,329 | 8,873 | 363,780 | 44,670 |
| All other personalty--------- | 79,960 | 359,596 | 2,441,917 | 35,183 | 1,674,635 | 176,360 |
| Capital stock (domestic)----- | 19,695 | --- | 111,029 | 38,950 | 276,100 | 13,250 |
| Shares of bank stock--------- | 37,615 | 41,827 | --- | --- | 256,770 | 30,100 |
| Net receipts-fire insurance-- | 19,680 | --- | --- | --- | 76,365 | 13,885 |
| Public utility personalty---- | 63,800 | 709,622 | --- | 392,709 | 1,206,620 | 98,430 |
| Penalties------------------- | 400 | --- | 1,050 | 2,230 | 10,020 | --- |
| Total personalty----------- | $1,033,695 | $5,471,968 | $11,751,434 | $2,269,139 | $14,433,425 | $2,091,390 |
| REAL ESTATE | | | | | | |
| Unimproved lands------------ | $50,285 | $863,426 | | $61,115 | $577,695 | $1,203,405 |
| Improved lands-------------- | 2,487,218 | 10,886,960 | $14,448,268 | 3,449,940 | 6,192,855 | 11,649,993 |
| Improvements---------------- | 411,450 | 3,693,690 | 11,789,357 | 1,620,615 | 5,348,365 | 2,022,977 |
| Coal rights----------------- | --- | --- | --- | 604,500 | --- | --- |
| Oil leases------------------ | --- | --- | --- | --- | --- | --- |
| Total lands---------------- | 2,948,953 | 15,444,076 | 26,237,625 | 5,736,170 | 12,118,915 | 14,876,375 |
| Unimproved lots------------- | 65,580 | 409,085 | | 240,260 | 2,243,615 | 38,920 |
| Improved lots--------------- | 239,285 | 2,554,418 | 9,598,895 | 1,094,375 | 9,061,860 | 479,200 |
| Improvements---------------- | 610,375 | 7,417,990 | 14,571,928 | 4,509,715 | 29,272,950 | 1,549,260 |
| Total lots----------------- | 915,240 | 10,381,493 | 24,170,823 | 5,844,350 | 40,578,425 | 2,067,380 |
| Total real estate-------- | $3,864,193 | $25,825,569 | $50,408,448 | $11,580,520 | $52,697,340 | $16,943,755 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D)-------------- | $4,760 | $20,490 | $31,364 | $4,350 | $111,875 | $480 |
| Lots (class D)-------------- | --- | 5,010 | 1,250 | 1,365 | 101,430 | --- |
| Personal property (class C)-- | 10,653 | 2,850 | 94,282 | 1,690 | 9,845 | 630 |
| Total railroad property---- | 15,413 | 28,350 | 126,896 | 7,405 | 223,150 | 1,110 |
| Total property locally assessed--------------- | $4,913,301 | $31,325,887 | $62,286,778 | $13,857,064 | $67,353,915 | $19,036,255 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 1,416 | 6,967 | 13,678 | 4,350 | 15,866 | 3,389 |
| Average value-------------- | $71.08 | $70.68 | $50.67 | $64.26 | $55.29 | $70.87 |
| Trucks and busses, number--- | 209 | 1,181 | 1,540 | 577 | 1,874 | 666 |
| Average value-------------- | $124.52 | $61.05 | $79.64 | $103.55 | $76.45 | $59.62 |
| Cattle, number-------------- | 9,877 | 33,525 | 19,472 | 10,415 | 27,031 | 17,143 |
| Average value-------------- | $10.00 | $23.06 | $16.09 | $14.40 | $13.09 | $15.80 |
| Horses and mules, number----- | 5,027 | 9,385 | 8,166 | 4,969 | 5,772 | 6,470 |
| Average value-------------- | $30.25 | $40.47 | $24.14 | $29.09 | $20.73 | $33.98 |
| Sheep and goats, number------ | 3,432 | 4,235 | 1,754 | 1,196 | 6,861 | 4,245 |
| Average value-------------- | $2.92 | $3.11 | $2.99 | $2.50 | $1.99 | $1.99 |
| Swine, number--------------- | 9,023 | 24,150 | 4,184 | 4,953 | 13,031 | 10,957 |
| Average value-------------- | $3.49 | $7.76 | $3.08 | $4.44 | $3.88 | $6.36 |
| ACREAGE AND AVERAGE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved--- | 299,918 | 373,254 | --- | 235,838 | 268,958 | --- |
| Unimproved- | 14,183 | 29,832 | --- | 8,439 | 34,422 | --- |
| Total acres-------------- | 314,101 | 403,086 | 506,977 | 244,277 | 303,380 | 333,698 |
| Average value per acre: | | | | | | |
| Improved--- | $8.29 | $29.17 | --- | $14.63 | $23.03 | --- |
| Unimproved- | 3.55 | 28.94 | --- | 7.24 | 16.78 | --- |
| All lands---------------- | 8.08 | 29 .15 | $28.50 | 14.37 | 22.32 | $38.52 |
| Lands and improvements---- | 9.39 | 38.31 | 51,75 | 21,01 | 39.95 | 44.58 |

### TABLE III

### ABSTRACT OF LOCALLY ASSESSED PERSONALTY, REAL ESTATE, AND RAILROAD PROPERTY BY COUNTIES

Assessment Year 1936

| Class of property | Adams | Alexander | Bond | Boone | Brown | Bureau |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $765,505 | $276,504 | $190,235 | $181,468 | $80,715 | $459,180 |
| Trucks and busses | 173,375 | 34,800 | 48,420 | 25,792 | 16,265 | 58,075 |
| Cattle | 556,978 | 36,625 | 271,030 | 500,458 | 165,460 | 675,820 |
| Horses and mules | 386,230 | 75,670 | 156,630 | 169,114 | 113,355 | 370,380 |
| Sheep and goats | 33,054 | 950 | 16,730 | 10,955 | 13,745 | 17,849 |
| Swine | 191,195 | 12,845 | 23,510 | 41,070 | 73,585 | 236,920 |
| Household furniture | 1,340,088 | 308,455 | 121,375 | 259,531 | 66,960 | 475,315 |
| Office and store furniture | 269,110 | 53,233 | 22,200 | 24,275 | 6,820 | 38,370 |
| Personal effects | 28,070 | 12,850 | 5,160 | 17,834 | 4,440 | 13,575 |
| Machinery and equipment | 1,662,397 | 186,057 | 164,360 | 429,225 | 59,160 | 492,235 |
| Mdse., goods in process | 1,635,100 | 331,203 | 188,240 | 187,680 | 78,280 | 508,025 |
| Money-cash and bank deposits | 461,635 | 27,804 | 97,715 | 47,523 | 68,130 | 136,664 |
| Net credits | 255,985 | 5,680 | 42,260 | 45,434 | 7,030 | 31,751 |
| Taxable stocks and bonds | 418,520 | 9,815 | 34,060 | 54,525 | 13,200 | 74,670 |
| Mortgages and notes | 481,570 | 165 | 122,140 | 51,505 | 116,845 | 156,091 |
| All other personalty | 177,674 | 67,305 | 43,105 | 51,076 | 53,520 | 441,060 |
| Capital stock (domestic) | 227,840 | 38,930 | --- | 51,450 | --- | --- |
| Shares of bank stock | 159,647 | --- | 32,430 | 30,000 | 15,000 | --- |
| Net receipts-fire insurance | --- | 28,340 | 1,330 | --- | --- | 23,860 |
| Public utility personalty | --- | 164,411 | 388,030 | 232,134 | 15,965 | 1,243,290 |
| Penalties | --- | 1,600 | --- | --- | --- | --- |
| Total personalty | $9,223,973 | $1,673,242 | $1,968,960 | $2,411,049 | $968,475 | $5,453,130 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $334,050 | $403,490 | $89,230 | --- | $1,062,620 | --- |
| Improved lands | 14,922,545 | 2,385,693 | 4,662,355 | $6,364,538 | 2,932,265 | --- |
| Improvements | 3,949,065 | 406,647 | 1,374,980 | 2,498,434 | 1,041,240 | --- |
| Coal rights | --- | --- | 169,900 | --- | --- | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 19,205,660 | 3,195,830 | 6,296,465 | 8,862,972 | 5,036,125 | $14,969,250 |
| Unimproved lots | 476,700 | 475,045 | 161,250 | --- | 28,765 | --- |
| Improved lots | 6,635,185 | 1,689,295 | 330,245 | 1,286,587 | 113,935 | --- |
| Improvements | 16,856,430 | 3,376,360 | 1,272,705 | 3,807,259 | 691,155 | --- |
| Total lots | 23,968,315 | 5,540,700 | 1,764,200 | 5,093,846 | 833,855 | 5,490,050 |
| Total real estate | $43,173,975 | $8,736,530 | $8,060,665 | $13,956,818 | $5,869,980 | $20,459,300 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $2,700 | $78,224 | --- | $2,700 | --- | $4,965 |
| Lots (class D) | 36,200 | 8,960 | $50 | --- | --- | 450 |
| Personal property (class C) | 9,990 | 2,755 | 1,430 | 8,320 | $308 | 6,351 |
| Total railroad property | 48,890 | 89,939 | 1,480 | 11,020 | 308 | 11,766 |
| Total property locally assessed | $52,446,838 | $10,499,711 | $10,031,105 | $16,378,887 | $6,838,763 | $25,924,196 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 9,583 | 2,594 | 2,328 | 2,684 | 1,157 | 5,855 |
| Average value | $79.98 | $106.59 | $81.72 | $67.61 | $69.76 | $78.43 |
| Trucks and busses, number | 1,630 | 328 | 412 | 324 | 200 | 799 |
| Average value | $106.37 | $106.10 | $117.52 | $79.60 | $81.33 | $72.68 |
| Cattle, number | 26,164 | 2,389 | 11,088 | 22,574 | 8,726 | 38,109 |
| Average value | $21.29 | $15.33 | $24.44 | $22.17 | $18.96 | $17.73 |
| Horses and mules, number | 10,592 | 2,205 | 3,810 | 3,617 | 3,422 | 9,359 |
| Average value | $36.46 | $34.32 | $41.11 | $46.76 | $33.13 | $39.57 |
| Sheep and goats, number | 9,441 | 373 | 4,652 | 2,901 | 4,991 | 8,630 |
| Average value | $3.50 | $2.55 | $3.60 | $3.78 | $2.75 | $2.07 |
| Swine, number | 26,508 | 4,317 | 4,834 | 5,964 | 9,186 | 33,073 |
| Average value | $7.21 | $2.98 | $4.86 | $6.89 | $8.01 | $7.16 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 501,688 | 63,880 | 231,020 | 177,252 | 90,151 | --- |
| Unimproved | 24,918 | 72,449 | 7,598 | --- | 84,332 | --- |
| Total acres | 526,606 | 136,329 | 238,618 | 177,252 | 174,483 | 533,104 |
| Average value per acre: | | | | | | |
| Improved | $29.74 | $37.35 | $20.18 | --- | $32.53 | --- |
| Unimproved | 13.41 | 5.57 | 11.74 | --- | 12.60 | --- |
| All lands | 28.97 | 20.46 | 19.91 | $35.91 | 17.74 | --- |
| Lands and improvements | 36.47 | 23.44 | 25.68 | 50.00 | 28.86 | $28.08 |

TABLE III - Continued

| Class of property | Calhoun | Carroll | Cass | Champaign | Christian | Clark |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $85,800 | $210,315 | $258,875 | $898,070 | $488,570 | $112,870 |
| Trucks and busses | 47,450 | 34,120 | 25,120 | 106,445 | 62,713 | 22,930 |
| Cattle | 111,395 | 576,545 | 179,985 | 473,385 | 341,422 | 165,560 |
| Horses and mules | 147,485 | 199,900 | 156,205 | 357,916 | 238,170 | 116,935 |
| Sheep and goats | 6,280 | 10,870 | 8,885 | 14,393 | 16,879 | 8,835 |
| Swine | 48,190 | 145,085 | 59,045 | 95,354 | 112,337 | 41,935 |
| Household furniture | 80,525 | 282,490 | 193,290 | 936,082 | 333,958 | 110,325 |
| Office and store furniture | 10,505 | 34,055 | 35,041 | 182,545 | 60,680 | 18,050 |
| Personal effects | 10 | 2,880 | 23,085 | 48,288 | 10,170 | 1,975 |
| Machinery and equipment | 132,820 | 203,535 | 225,283 | 1,230,147 | 562,206 | 244,235 |
| Mdse., goods in process | 45,455 | 185,510 | 172,865 | 734,290 | 322,360 | 107,145 |
| Money-cash and bank deposits | 29,720 | 295,320 | 37,633 | 186,700 | 26,180 | 20,785 |
| Net credits | --- | --- | 10,540 | 77,915 | 7,915 | --- |
| Taxable stocks and bonds | 5,950 | --- | 6,980 | 70,830 | 4,150 | 33,400 |
| Mortgages and notes | 131,760 | 92,880 | 130,425 | 103,300 | 15,425 | 49,675 |
| All other personalty | 71,710 | 48,615 | 75,996 | 1,630,400 | 297,850 | 2,364,630 |
| Capital stock (domestic) | 27,475 | 14,250 | 6,790 | 421,480 | 32,915 | 14,940 |
| Shares of bank stock | --- | 44,775 | 58,720 | --- | --- | --- |
| Net receipts-fire insurance | --- | 8,680 | --- | --- | --- | --- |
| Public utility personalty | --- | 95,500 | 253,120 | --- | 574,600 | 160,400 |
| Penalties | --- | 50 | --- | 27,130 | 360 | --- |
| Total personalty | $982,530 | $2,485,375 | $1,917,883 | $7,594,670 | $3,508,860 | $3,594,625 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $695,576 | $1,583,190 | $114,235 | --- | $1,638,080 | $645,732 |
| Improved lands | 2,616,709 | 6,264,910 | 6,069,640 | 21,830,490 | 14,569,070 | 3,749,807 |
| Improvements | 1,159,280 | 2,081,090 | 1,207,705 | 3,052,670 | 2,770,735 | 873,877 |
| Coal rights | --- | --- | --- | --- | 436,090 | --- |
| Oil leases | --- | --- | --- | --- | --- | 209,148 |
| Total lands | 4,471,565 | 9,929,190 | 7,391,580 | 24,883,160 | 19,413,975 | 5,478,564 |
| Unimproved lots | --- | 67,215 | 17,520 | --- | 164,785 | 57,490 |
| Improved lots | 68,395 | 908,220 | 1,096,710 | 4,857,870 | 1,856,355 | 335,135 |
| Improvements | 244,320 | 2,564,710 | 2,552,550 | 13,427,790 | 4,094,435 | 992,130 |
| Total lots | 312,715 | 3,540,145 | 3,666,780 | 18,285,660 | 6,115,575 | 1,384,755 |
| Total real estate | $4,784,280 | $13,469,335 | $11,058,360 | $43,168,820 | $25,529,550 | $6,863,319 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | --- | --- | --- | $25,770 | $5,950 | $1,200 |
| Lots (class D) | --- | --- | --- | 8,700 | 5,250 | 100 |
| Personal property (class C) | --- | $60,225 | $10,492 | 30,643 | 11,284 | 785 |
| Total railroad property | --- | 60,225 | 10,492 | 65,113 | 22,484 | 2,085 |
| Total property locally assessed | $5,766,810 | $16,014,935 | $12,986,735 | $50,828,603 | $29,060,894 | $10,460,029 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 797 | 3,174 | 2,072 | 11,639 | 5,927 | 2,422 |
| Average value | $107.65 | $66.26 | $124.94 | $77.16 | $82.43 | $46.60 |
| Trucks and busses, number | 266 | 358 | 233 | 1,516 | 869 | 320 |
| Average value | $178.38 | $95.31 | $107.81 | $70.21 | $72.17 | $71.65 |
| Cattle, number | 4,390 | 29,079 | 8,722 | 26,117 | 19,043 | 12,306 |
| Average value | $25.37 | $19.83 | $20.64 | $18.13 | $17.93 | $13.45 |
| Horses and mules, number | 2,487 | 5,636 | 4,324 | 11,260 | 8,405 | 4,773 |
| Average value | $59.30 | $35.46 | $36.13 | $31.79 | $28.34 | $24.49 |
| Sheep and goats, number | 1,789 | 5,140 | 2,296 | 4,887 | 6,351 | 4,837 |
| Average value | $3.51 | $2.11 | $3.87 | $2.95 | $2.66 | $1.82 |
| Swine, number | 6,466 | 20,280 | 9,893 | 16,367 | 19,117 | 9,443 |
| Average value | $7.45 | $7.15 | $5.97 | $5.83 | $5.88 | $4.44 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 77,872 | 207,887 | 228,455 | --- | 381,602 | 231,434 |
| Unimproved | 87,143 | 76,363 | 9,188 | --- | 61,614 | 81,774 |
| Total acres | 165,015 | 284,250 | 237,643 | 622,733 | 443,216 | 313,208 |
| Average value per acre: | | | | | | |
| Improved | $33.60 | $30.14 | $26.57 | --- | $38.18 | $16.20 |
| Unimproved | 7.98 | 20.73 | 12.43 | --- | 26.59 | 7.90 |
| All lands | 20.07 | 27.61 | 26.02 | $35.06 | 36.57 | 14.03 |
| Lands and improvements | 27.10 | 34.93 | 31.10 | 39.88 | 42.82 | 16.82 |

TABLE III - Continued

| Class of property | Clay | Clinton | Coles | Cook | Crawford | Cumberland |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $113,250 | $243,580 | $237,560 | $10,550,395 | $264,353 | $95,465 |
| Trucks and busses | 21,371 | 54,900 | 47,245 | 3,480,162 | 29,354 | 11,675 |
| Cattle | 167,815 | 324,304 | 144,290 | 185,522 | 154,861 | 142,070 |
| Horses and mules | 168,949 | 245,087 | 87,995 | 139,242 | 132,460 | 80,764 |
| Sheep and goats | 11,534 | 4,463 | 6,890 | 4,433 | 18,658 | 2,514 |
| Swine | 17,289 | 25,201 | 48,165 | 10,295 | 54,570 | 23,376 |
| Household furniture | 111,706 | 285,998 | 288,560 | 21,843,341 | 223,521 | 66,029 |
| Office and store furniture | 37,088 | 21,836 | 82,140 | 18,511,643 | 20,252 | 7,220 |
| Personal effects | 1,455 | 11,825 | 3,760 | 7,976,909 | 4,662 | 1,207 |
| Machinery and equipment | 141,128 | 271,925 | 176,680 | 173,154,970 | 272,209 | 79,761 |
| Mdse., goods in process | 107,626 | 250,575 | 293,880 | 82,770,313 | 256,242 | 63,135 |
| Money-cash and bank deposits | 53,798 | 383,730 | 37,925 | 2,817,060 | 81,293 | 24,655 |
| Net credits | 8,426 | 34,065 | 7,650 | 7,345,641 | 6,818 | 1,735 |
| Taxable stocks and bonds | 4,745 | 93,416 | 10,440 | 64,010,570 | 90,770 | 5,305 |
| Mortgages and notes | 73,878 | 207,373 | 68,440 | 2,671,350 | 80,398 | 35,965 |
| All other personalty | 84,381 | 116,015 | 313,365 | 9,850,809 | 919,382 | 5,985 |
| Capital stock (domestic) | 23,134 | 62,720 | --- | 13,603,457 | --- | --- |
| Shares of bank stock | 4,800 | --- | 167,071 | 19,775,790 | 102,913 | 41,864 |
| Net receipts-fire insurance | --- | 1,180 | 1,280 | 3,925,476 | 19,532 | 5,152 |
| Public utility personalty | 16,835 | 178,194 | 184,480 | --- | 63,364 | 481,203 |
| Penalties | 2,086 | --- | --- | 44,152,857 | --- | 75 |
| Total personalty | $1,171,294 | $2,816,387 | $2,207,816 | $486,780,235 | $2,795,612 | $1,175,155 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $322,823 | $518,545 | $3,463,692 | $12,822,461 | $37,825 | $396,764 |
| Improved lands | 3,058,182 | 6,308,930 | 5,262,163 | 26,270,150 | 3,832,469 | 1,868,872 |
| Improvements | 841,027 | 1,374,061 | 1,494,145 | 35,831,730 | 1,082,405 | 406,910 |
| Coal rights | --- | 63,530 | --- | --- | --- | --- |
| Oil leases | --- | 38,788 | --- | --- | 1,104,273 | 99,890 |
| Total lands | 4,222,032 | 8,303,854 | 10,220,000 | 74,924,341 | 6,056,972 | 2,772,436 |
| Unimproved lots | 26,973 | 204,262 | 264,135 | 143,490,241 | 12,340 | 33,595 |
| Improved lots | 348,292 | 425,278 | 1,886,765 | 610,752,167 | 747,730 | 102,230 |
| Improvements | 1,157,685 | 2,033,354 | 3,816,020 | 874,936,052 | 2,002,530 | 424,305 |
| Total lots | 1,532,950 | 2,662,894 | 5,966,920 | 1,629,178,460 | 2,762,600 | 560,130 |
| Total real estate | $5,754,982 | $10,966,748 | $16,186,920 | 1,704,102,701 | $8,819,572 | $3,332,566 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | --- | --- | --- | $4,258,238 | $1,890 | $605 |
| Lots (class D) | --- | --- | $6,490 | 4,091,657 | 2,495 | 200 |
| Personal property (class C) | $1,740 | $6,776 | 61,710 | 1,044,068 | 1,180 | 465 |
| Total railroad property | 1,740 | 6,776 | 68,200 | 9,393,963 | 5,565 | 1,270 |
| Total property locally assessed | $6,928,016 | $13,789,911 | $18,462,936 | 2,200,276,999 | $11,620,749 | $4,508,991 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 2,151 | 3,327 | 2,979 | 126,113 | 3,908 | 1,816 |
| Average value | $52.65 | $73.21 | $79.74 | $83.66 | $67.64 | $52.57 |
| Trucks and busses, number | 358 | 483 | 646 | 29,520 | 382 | 162 |
| Average value | $59.70 | $113.66 | $73.13 | $117.89 | $76.84 | $72.07 |
| Cattle, number | 12,716 | 12,981 | 11,235 | 13,562 | 11,004 | 10,011 |
| Average value | $13.20 | $24.98 | $12.84 | $13.68 | $14.07 | $14.19 |
| Horses and mules, number | 4,585 | 5,808 | 4,832 | 4,303 | 3,928 | 3,989 |
| Average value | $36.85 | $42.20 | $18.21 | $32.36 | $33.72 | $20.25 |
| Sheep and goats, number | 5,783 | 1,307 | 2,996 | 1,253 | 7,038 | 2,465 |
| Average value | $1.99 | $3.41 | $2.30 | $3.54 | $2.65 | $1.02 |
| Swine, number | 4,076 | 4,432 | 15,350 | 3,749 | 9,669 | 5,711 |
| Average value | $4.24 | $5.69 | $3.14 | $2.75 | $5.64 | $4.09 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 250,571 | 243,851 | 169,148 | 130,985 | 269,279 | 177,735 |
| Unimproved | 41,112 | 58,284 | 147,728 | 116,959 | 3,489 | 43,179 |
| Total acres | 291,683 | 302,135 | 316,876 | 247,944 | 272,768 | 220,914 |
| Average value per acre: | | | | | | |
| Improved | $12.20 | $25.87 | $31.11 | $200.56 | $14.23 | $10.51 |
| Unimproved | 7.85 | 8.90 | 23.45 | 109.63 | 10.84 | 9.19 |
| All lands | 11.59 | 33.78 | 27.54 | 157.67 | 14.19 | 10.26 |
| Lands and improvements | 14.47 | 40.57 | 32.25 | 302.18 | 18.16 | 12.10 |

TABLE III - Continued

| Class of property | DeKalb | DeWitt | Douglas | DuPage | Edgar | Edwards |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $351,030 | $188,025 | $251,012 | $949,980 | $240,035 | $131,080 |
| Trucks and busses | 58,615 | 26,740 | 31,556 | 58,340 | 46,395 | 27,160 |
| Cattle | 683,630 | 198,900 | 192,862 | 219,545 | 333,365 | 157,815 |
| Horses and mules | 279,390 | 155,215 | 173,652 | 87,940 | 160,885 | 150,865 |
| Sheep and goats | 25,170 | 13,455 | 5.573 | 3,725 | 16,260 | 13,750 |
| Swine | 170,175 | 72,615 | 63,446 | 14,800 | 125,550 | 46,470 |
| Household furniture | 501,885 | 209.140 | 179,680 | 1,818,505 | 209.460 | 100,500 |
| Office and store furniture | 58,415 | 35,335 | 18,155 | 142,875 | 31,515 | 19,335 |
| Personal effects | 11,695 | 9,140 | 8,320 | 71,815 | 4,655 | 4,490 |
| Machinery and equipment | 883,395 | 216,730 | 344,015 | 328,895 | 229,085 | 88,240 |
| Mdse., goods in process | 757,905 | 117,735 | 181,597 | 439,000 | 380,335 | 104,650 |
| Money-cash and bank deposits | 71,065 | 26,600 | 18,835 | 51,045 | 51,320 | 17,960 |
| Net credits | 8,305 | 50 | 6,900 | 17,325 | 1,000 | 4,360 |
| Taxable stocks and bonds | 72,390 | 4,960 | 3,852 | 315,057 | 13,200 | 4,610 |
| Mortgages and notes | 96,390 | 17,520 | 36,330 | 139,169 | 150,805 | 53,910 |
| All other personalty | 176,005 | 268,320 | 165,787 | 137,745 | 440,840 | 37,200 |
| Capital stock (domestic) | 54,890 | --- | --- | 33,210 | --- | --- |
| Shares of bank stock | 115,500 | --- | 80,113 | 83,897 | 91,685 | --- |
| Net receipts-fire insurance | --- | --- | 14,179 | 19,800 | 24,322 | --- |
| Public utility personalty | 187,170 | 207,510 | 272,854 | 2,233,320 | 323,624 | 51,880 |
| Penalties | 525 | --- | --- | 133,859 | --- | --- |
| Total personalty | $4,563,545 | $1,767,990 | $2,048,718 | $7,299,847 | $2,874,336 | $1,014,275 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $417,885 | --- | $2,195 | $660,110 | $6,000 | $48,970 |
| Improved lands | 14,263,990 | $8,826,195 | 10,670,560 | 5,728,750 | 11,934,455 | 2,047,700 |
| Improvements | 3,561,915 | 1,366,070 | 1,325,845 | 3,813,625 | 1,327,453 | 547,235 |
| Coal rights | --- | --- | --- | --- | 5,195 | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 18,243,790 | 10,192,265 | 11,998,600 | 10,202,485 | 13,273,103 | 2,643,905 |
| Unimproved lots | 227,995 | --- | 66,795 | 8,846,570 | 135,848 | 45,800 |
| Improved lots | 2,417,845 | 1,142,200 | 602,025 | 8,461,580 | 102,581 | 153,910 |
| Improvements | 7,208,890 | 1,952,620 | 1,678,000 | 23,884,070 | 3,077,107 | 699,160 |
| Total lots | 9,854,730 | 3,094,820 | 2,346,820 | 41,192,220 | 3,315,536 | 898,870 |
| Total real estate | $28,098,520 | $13,287,085 | $14,345,420 | $51,394,705 | $16,588,639 | $3,542,775 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $3,930 | --- | --- | $30,520 | $245 | --- |
| Lots (class D) | 4,050 | --- | --- | 27,800 | 1,015 | --- |
| Personal property (class C) | 2,160 | $49,105 | $1,105 | 35,430 | 1,856 | $130 |
| Total railroad property | 10,140 | 49,105 | 1,105 | 93,750 | 3,116 | 130 |
| Total property locally assessed | $32,672,205 | $15,104,180 | $16,395,243 | $58,788,302 | $19,466,091 | $4,557,180 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 4,843 | 2,847 | 2,751 | 17,302 | 2,822 | 1,199 |
| Average value | $72.48 | $66.04 | $91.24 | $54.91 | $85.06 | $109.32 |
| Trucks and busses, number | 615 | 312 | 370 | 1,353 | 449 | 160 |
| Average value | $95.31 | $85.71 | $85.29 | $43.12 | $103.55 | $169.75 |
| Cattle, number | 31,467 | 10,604 | 9,714 | 14,470 | 18,329 | 6,489 |
| Average value | $21.73 | $18.76 | $19.85 | $15.17 | $18.19 | $24.32 |
| Horses and mules, number | 7,877 | 4,730 | 5,052 | 3,605 | 5,766 | 2,954 |
| Average value | $35.47 | $32.82 | $34.37 | $24.39 | $27.90 | $51.07 |
| Sheep and goats, number | 9,454 | 4,726 | 1,814 | 1,545 | 5,920 | 3,247 |
| Average value | $2.66 | $2.85 | $3.07 | $2.41 | $2.75 | $4.23 |
| Swine, number | 19,998 | 10,647 | 10,004 | 4,160 | 21,183 | 4,854 |
| Average value | $8.51 | $6.82 | $6.34 | $3.56 | $5.93 | $9.57 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres; | | | | | | |
| Improved | 380,227 | --- | 262,013 | 154,311 | --- | 132,478 |
| Unimproved | 12,578 | --- | 160 | 16,990 | --- | 6,317 |
| Total acres | 392,805 | 250,787 | 262,173 | 171,301 | 381,936 | 138,795 |
| Average value per acre; | | | | | | |
| Improved | $37.51 | --- | $40.73 | $37.12 | --- | $15.46 |
| Unimproved | 33.22 | --- | 13.72 | 38.85 | --- | 7.75 |
| All lands | 37.38 | $35.19 | 40.71 | 37.30 | $31.26 | 15.11 |
| Lands and Improvements | 46.44 | 40.64 | 45.77 | 59.56 | 34.74 | 19.05 |

TABLE III - Continued

| Class of Property | Effingham | Fayette | Ford | Franklin | Fulton | Gallatin |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $227,538 | $186,575 | $183,100 | $332,780 | $634,390 | $86,190 |
| Trucks and busses | 32,782 | 36,785 | 27,640 | 58,925 | 102,220 | 17,015 |
| Cattle | 261,456 | 243,440 | 246,185 | 102,520 | 587,600 | 53,130 |
| Horses and mules | 180,038 | 208,200 | 211,940 | 118,370 | 308,890 | 75,815 |
| Sheep and goats | 8,980 | 22,515 | 7,309 | 2,883 | 29,435 | 1,355 |
| Swine | 25,207 | 40,535 | 51,669 | 13,667 | 219,935 | 19,860 |
| Household furniture | 182,670 | 138,390 | 224,282 | 268,955 | 605,195 | 46,095 |
| Office and store furniture | 31,622 | 26,355 | 23,215 | 63,760 | 75,525 | 8,635 |
| Personal effects | 7,365 | 6,990 | 5,485 | 17,465 | 7,870 | 2,480 |
| Machinery and equipment | 185,320 | 183,720 | 293,180 | 781,375 | 1,063,595 | 90,965 |
| Mdse., goods in process | 248,459 | 228,675 | 214,880 | 309,635 | 545,515 | 62,495 |
| Money-cash and bank deposits | 109,624 | 92,915 | 93,660 | 9,575 | 107,310 | 2,955 |
| Net credits | 7,230 | 13,050 | 37,980 | 13,500 | 98,470 | 75 |
| Taxable stocks and bonds | 41,910 | 26,520 | 30,415 | 2,990 | 73,910 | 1,925 |
| Mortgages and notes | 202,926 | 270,005 | 90,935 | 6,965 | 287,650 | 4,230 |
| All other personalty | 136,472 | 47,120 | 282,045 | 29,745 | 87,770 | 20,755 |
| Capital stock (domestic) | 542,953 | 13,140 | 44,080 | 13,275 | 10,850 | 6,600 |
| Shares of bank stock | 160,336 | 111,675 | 183,485 | --- | 269,530 | 9,525 |
| Net receipts-fire insurance | --- | 8,000 | 14,665 | --- | 49,660 | --- |
| Public utility personalty | --- | 666,320 | 234,950 | 430,980 | 638,565 | --- |
| Penalties | 325 | --- | --- | 1,935 | 1,270 | --- |
| Total personalty | $2,593,213 | $2,570,925 | $2,501,100 | $2,579,300 | $5,805,155 | $510,100 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $594,963 | $561,435 | --- | $184,275 | $1,880,845 | $159,132 |
| Improved lands | 3,396,916 | 4,383,240 | $11,683,555 | 1,417,235 | 13,523,175 | 1,919,912 |
| Improvements | 1,065,844 | 907,265 | 841,140 | 2,915,030 | 3,020,945 | 303,189 |
| Coal rights | --- | 109,560 | --- | 2,576,935 | 9,160 | 19,032 |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 5,057,723 | 5,961,500 | 12,524,695 | 7,093,475 | 18,434,125 | 2,401,265 |
| Unimproved lots | 37,070 | 269,520 | 207,275 | 312,430 | 270,470 | 42,186 |
| Improved lots | 845,585 | 407,365 | 325,195 | 987,585 | 2,022,110 | 94,604 |
| Improvements | 2,015,458 | 1,662,135 | 1,483,625 | 3,047,685 | 5,586,100 | 297,963 |
| Total lots | 2,898,113 | 2,339,020 | 2,016,095 | 4,347,700 | 7,878,680 | 434,753 |
| Total real estate | $7,955,836 | $8,300,520 | $14,540,790 | $11,441,175 | $26,312,805 | $2,836,018 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $15 | --- | --- | $2,814 | --- | --- |
| Lots (class D) | --- | $300 | --- | --- | --- | $1,749 |
| Personal property (class C) | 2,760 | 1,520 | $881 | 845 | --- | 4,063 |
| Total railroad property | 2,775 | 1,820 | 881 | 3,659 | --- | 5,812 |
| Total property locally assessed | $10,551,824 | $10,873,265 | $17,042,771 | $14,024,134 | $32,117,960 | $3,351,930 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 2,802 | 3,127 | 2,761 | 5,615 | 6,447 | 987 |
| Average value | $81.21 | $59.67 | $66.32 | $59.27 | $98.40 | $87.33 |
| Trucks and busses, number | 301 | 365 | 482 | 715 | 854 | 164 |
| Average value | $108.91 | $100.78 | $57.34 | $82.41 | $119.70 | $103.75 |
| Cattle, number | 15,436 | 19,259 | 13,754 | 8,297 | 37,000 | 4,528 |
| Average value | $16.94 | $12.64 | $17.90 | $12.36 | $15.88 | $11.73 |
| Horses and mules, number | 6,028 | 8,236 | 6,320 | 4,025 | 9,384 | 3,211 |
| Average value | $29.87 | $25.28 | $33.53 | $29.41 | $32.92 | $23.61 |
| Sheep and goats, number | 3,286 | 8,020 | 2,789 | 1,635 | 9,860 | 1,335 |
| Average value | $2.73 | $2.81 | $2.62 | $1.76 | $2.99 | $1.01 |
| Swine, number | 4,945 | 8,841 | 8,512 | 3,454 | 43,471 | 5,870 |
| Average value | $5.10 | $4.58 | $6.07 | $3.96 | $5.06 | $3.38 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 221,105 | 348,001 | --- | 211,479 | --- | 140,449 |
| Unimproved | 79,378 | 104,813 | --- | 44,952 | --- | 50,888 |
| Total acres | 300,483 | 452,814 | 292,857 | 256,431 | 543,868 | 191,337 |
| Average value per acre: | | | | | | |
| Improved | $15.36 | $12.60 | --- | $6.70 | --- | $13.67 |
| Unimproved | 7.50 | 5.36 | --- | 4.10 | --- | 3.13 |
| All lands | 13.28 | 10.92 | $39.90 | 6.25 | $28.32 | 10.87 |
| Lands and improvements | 16.83 | 12.92 | 42.77 | 17.61 | 33.88 | 12.45 |

TABLE III - Continued

| Class of property | Greene | Grundy | Hamilton | Hancock | Hardin | Henderson |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $184,880 | $160,240 | $89,278 | $327,606 | $87,371 | $128,935 |
| Trucks and busses | 33,430 | 29,250 | 24,180 | 47,628 | 23,453 | 23,505 |
| Cattle | 336,565 | 134,000 | 139,080 | 508,807 | 83,932 | 281,665 |
| Horses and mules | 161,515 | 125,660 | 208,555 | 332,418 | 83,590 | 147,150 |
| Sheep and goats | 14,205 | 2,040 | 10,366 | 30,752 | 1,857 | 15,680 |
| Swine | 93,135 | 14,920 | 25,384 | 181,769 | 12,941 | 147,385 |
| Household furniture | 134,130 | 176,370 | 80,407 | 347,551 | 53,371 | 123,170 |
| Office and store furniture | 22,465 | 45,470 | 13,735 | 29,285 | 11,298 | 6,310 |
| Personal effects | 1,582 | 6,390 | 2,783 | 26,733 | 3,300 | 5,660 |
| Machinery and equipment | 179,965 | 488,620 | 72,490 | 312,591 | 164,102 | 190,420 |
| Mdse., goods in process | 177,000 | 268,670 | 91,925 | 223,222 | 109,374 | 43,168 |
| Money-cash and bank deposits | 72,710 | 43,810 | 51,339 | 149,720 | 42,747 | 56,375 |
| Net credits | 25,970 | 11,820 | 385 | 9,466 | 6,129 | 3,885 |
| Taxable stocks and bonds | 34,080 | 49,780 | 8,540 | 21,695 | 1,500 | 31,275 |
| Mortgages and notes | 82,475 | 18,190 | 59,110 | 181,920 | 10,156 | 69,720 |
| All other personalty | 172,590 | 100,540 | 20,768 | 456,947 | 9,832 | 137,750 |
| Capital stock (domestic) | 75,815 | 70 | --- | 29,982 | --- | --- |
| Shares of bank stock | --- | 138,080 | 15,000 | 34,747 | --- | 23,000 |
| Net receipts-fire insurance | --- | 7,490 | 1,545 | 140 | --- | --- |
| Public utility personalty | 317,370 | 1,156,960 | 53,660 | 90,601 | --- | 559,628 |
| Penalties | --- | --- | --- | 15 | --- | 430 |
| Total personalty | $2,119,882 | $2,978,370 | $968,530 | $3,343,595 | $704,953 | $1,995,111 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $10,050 | $538,545 | $214,420 | $321,151 | $91,028 | $13,395 |
| Improved lands | 8,488,300 | 7,930,865 | 1,607,595 | 14,612,488 | 1,798,816 | 7,574,490 |
| Improvements | 1,166,380 | 1,774,880 | 387,750 | 3,135,009 | --- | 468,945 |
| Coal rights | --- | --- | 5,795 | --- | --- | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 9,664,730 | 10,244,290 | 2,215,560 | 18,068,648 | 1,889,844 | 8,056,830 |
| Unimproved lots | 43,295 | 94,390 | 14,800 | 13,188 | 8,158 | 12,850 |
| Improved lots | 718,800 | 723,150 | 168,980 | 1,164,904 | 404,601 | 147,528 |
| Improvements | 1,703,185 | 1,926,200 | 368,005 | 2,471,065 | --- | 608,475 |
| Total lots | 2,465,280 | 2,743,740 | 551,785 | 3,649,157 | 412,759 | 768,853 |
| Total real estate | $12,130,010 | $12,988,030 | $2,767,345 | $21,717,805 | $2,302,603 | $8,825,683 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $3,400 | $2,024 | $3,360 | --- | --- | $670 |
| Lots (class D) | 460 | --- | 1,500 | --- | --- | --- |
| Personal property (class C) | 5,410 | 1,715 | 13,980 | $1,145 | $50 | $625 |
| Total railroad property | 9,270 | 3,739 | 18,840 | 1,145 | 50 | 1,295 |
| Total property locally assessed | $14,259,162 | $15,970,139 | $3,754,715 | $25,062,545 | $3,007,606 | $10,822,089 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 1,948 | 3,188 | 1,147 | 4,627 | 529 | 1,476 |
| Average value | $94.91 | $50.26 | $77.84 | $70.80 | $165.16 | $87.35 |
| Trucks and busses, number | 302 | 515 | 143 | 615 | 118 | 210 |
| Average value | $110.70 | $56.80 | $169.09 | $77.44 | $198.75 | $111.93 |
| Cattle, number | 16,474 | 8,640 | 8,125 | 33,223 | 4,416 | 14,316 |
| Average value | $20.43 | $15.51 | $17.12 | $15.31 | $19.01 | $19.67 |
| Horses and mules, number | 5,513 | 4,164 | 4,099 | 10,508 | 1,771 | 4,071 |
| Average value | $29.30 | $30.18 | $50.88 | $31.63 | $47.20 | $36.15 |
| Sheep and goats, number | 5,181 | 971 | 3,013 | 11,516 | 617 | 5,000 |
| Average value | $2.74 | $2.10 | $3.44 | $2.67 | $3.01 | $3.14 |
| Swine, number | 16,095 | 4,247 | 4,270 | 30,662 | 2,425 | 20,776 |
| Average value | $5.79 | $3.51 | $5.94 | $5.93 | $5.34 | $7.09 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 341,620 | 241,261 | 228,438 | --- | 87,229 | 235,901 |
| Unimproved | 1,360 | 25,675 | 31,485 | --- | 21,807 | 1,912 |
| Total acres | 342,980 | 266,936 | 259,923 | 484,160[1] | 109,036 | 237,813 |
| Average value per acre: | | | | | | |
| Improved | $24.85 | $32.87 | $7.04 | --- | --- | $32.11 |
| Unimproved | 7.38 | 20.98 | 6.81 | --- | $4.17 | 7.01 |
| All lands | 24.78 | 31.73 | 7.01 | --- | --- | 31.91 |
| Lands and improvements | 28.18 | 38.38 | 8.50 | --- | 17.33 | 33.88 |

---

[1] Acreage taken from 1935 report.

TABLE III - Continued

| Class of property | Henry | Iroquois | Jackson | Jasper | Jefferson | Jersey |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $545,160 | $468,922 | $267,201 | $81,368 | $291,520 | $120,360 |
| Trucks and busses | 71,980 | 57,198 | 43,875 | 12,323 | 40,775 | 34,170 |
| Cattle | 857,370 | 555,101 | 110,263 | 147,130 | 142,289 | 157,940 |
| Horses and mules | 370,400 | 591,397 | 135,801 | 159,775 | 165,327 | 100,555 |
| Sheep and goats | 26,490 | 18,033 | 1,827 | 20,345 | 11,247 | 8,945 |
| Swine | 347,910 | 106,664 | 23,913 | 37,515 | 21,247 | 53,475 |
| Household furniture | 621,510 | 511,170 | 232,395 | 79,689 | 147,430 | 125,765 |
| Office and store furniture | 64,130 | 44,527 | 42,214 | 8,308 | 40,510 | 17,965 |
| Personal effects | 8,210 | 8,606 | 2,120 | 1,472 | 2,540 | 1,975 |
| Machinery and equipment | 1,052,250 | 571,745 | 193,565 | 107,005 | 289,671 | 127,995 |
| Mdse., goods in process | 876,980 | 301,991 | 233,382 | 73,040 | 269,225 | 107,135 |
| Money-cash and bank deposits | 171,100 | 173,382 | 9,267 | 30,770 | 14,365 | 16,650 |
| Net credits | 16,150 | 25,874 | 1,509 | 1,092 | 2,170 | 30,325 |
| Taxable stocks and bonds | 67,800 | 50,392 | 1,067 | 965 | 3,805 | 58,025 |
| Mortgages and bonds | 126,810 | 333,895 | 16,270 | 53,674 | 24,020 | 28,580 |
| All other personalty | 555,870 | 740,571 | 807,364 | 12,306 | 26,075 | 76,010 |
| Capitol stock (domestic) | --- | 29,300 | --- | 1,536 | --- | --- |
| Shares of bank stock | 191,535 | 221,350 | 95,205 | 12,469 | 14,050 | --- |
| Net receipts-fire insurance | --- | --- | 25,475 | 4,790 | 14,739 | 6,620 |
| Public utility personalty | 224,370 | 732,935 | 369,140 | 121,699 | 314,727 | 42,990 |
| Penalties | --- | --- | 225 | --- | --- | --- |
| Total personalty | $6,196,025 | $5,543,053 | $2,612,078 | $967,271 | $1,835,732 | $1,115,480 |
| REAL ESTATE | | | | | | |
| Unimproved lands | --- | $94,130 | $683,276 | $424,552 | $273,347 | $304,058 |
| Improved lands | $22,221,040 | 24,524,870 | 2,690,003 | 3,020,156 | 2,824,754 | 4,224,117 |
| Improvements | 2,861,210 | 3,835,509 | 1,177,274 | 615,955 | 844,309 | 1,107,105 |
| Coal rights | --- | --- | --- | --- | 46,235 | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 25,082,250 | 28,454,509 | 4,550,553 | 4,060,663 | 3,988,645 | 5,635,280 |
| Unimproved lots | --- | 147,446 | 221,873 | 45,713 | 203,490 | 26,580 |
| Improved lots | 3,073,380 | 816,756 | 931,161 | 185,721 | 948,411 | 548,250 |
| Improvements | 7,810,190 | 3,362,359 | 2,792,295 | 370,175 | 2,852,758 | 1,663,625 |
| Total lots | 10,883,570 | 4,326,561 | 3,945,329 | 601,609 | 4,004,659 | 2,238,455 |
| Total real estate | $35,965,820 | $32,781,070 | $8,495,882 | $4,662,272 | $7,993,304 | $7,873,735 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $743 | $89 | --- | --- | $11,439 | $2,740 |
| Lots (class D) | --- | 43,200 | --- | $1,282 | 4,450 | 2,530 |
| Personal property (class C) | 5,170 | 1,607 | $1,420 | --- | 18,211 | 460 |
| Total railroad property | 5,913 | 44,896 | 1,420 | 1,282 | 34,100 | 5,730 |
| Total property locally assessed | $42,167,758 | $38,369,019 | $11,109,380 | $5,630,825 | $9,863,136 | $8,994,945 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 6,992 | 6,219 | 4,756 | 1,981 | 3,415 | 1,404 |
| Average value | $77.97 | $75.40 | $56.18 | $41.07 | $85.36 | $85.73 |
| Trucks and busses, number | 877 | 817 | 632 | 183 | 448 | 292 |
| Average value | $82.08 | $70.00 | $69.42 | $67.34 | $91.02 | $117.02 |
| Cattle, number | 47,198 | 31,064 | 10,645 | 11,505 | 12,887 | 8,090 |
| Average value | $18.17 | $17.87 | $10.36 | $12.79 | $11.04 | $19.52 |
| Horses and mules, number | 11,335 | 15,491 | 5,652 | 4,896 | 5,088 | 3,530 |
| Average value | $32.68 | $38.18 | $24.03 | $32.63 | $32.49 | $28.49 |
| Sheep and goats, number | 8,695 | 5,914 | 1,280 | 6,565 | 3,698 | 2,669 |
| Average value | $3.05 | $3.05 | $1.43 | $3.10 | $3.04 | $3.35 |
| Swine, number | 47,590 | 17,237 | 5,491 | 6,919 | 4,043 | 7,847 |
| Average value | $7.31 | $6.19 | $4.35 | $5.42 | $5.26 | $6.81 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | --- | 5,155 | 200,776 | 251,789 | 294,847 | 185,526 |
| Unimproved | --- | 695,862 | 161,358 | 60,826 | 47,561 | 43,879 |
| Total acres | 493,900 | 701,017 | 362,134 | 312,615 | 342,408 | 229,405 |
| Average value per acre: | | | | | | |
| Improved | --- | $35.24 | $13.40 | $11.99 | $9.58 | $22.77 |
| Unimproved | --- | 18.26 | 4.23 | 6.98 | 5.75 | 6.93 |
| All lands | $44.99 | 35.12 | 9.32 | 11.02 | 9.05 | 19.74 |
| Lands and improvements | 50.78 | 40.59 | 12.56 | 12.99 | 11.51 | 24.56 |

TABLE III - Continued

| Class of property | JoDaviess | Johnson | Kane | Kankakee | Kendall | Knox |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $226,085 | $92,236 | $1,356,119 | $390,664 | $129,695 | $599,480 |
| Trucks and busses | 41,710 | 26,811 | 209,780 | 66,185 | 17,370 | 117,160 |
| Cattle | 586,275 | 162,460 | 813,115 | 261,835 | 271,300 | 607,570 |
| Horses and mules | 221,475 | 203,303 | 270,200 | 219,835 | 122,795 | 280,815 |
| Sheep and goats | 40,290 | 6,232 | 11,958 | 3,485 | 8,630 | 21,215 |
| Swine | 131,685 | 27,382 | 73,678 | 31,770 | 57,055 | 222,700 |
| Household furniture | 289,765 | 89,105 | 1,643,740 | 543,084 | 164,890 | 1,021,050 |
| Office and store furniture | 37,860 | 16,245 | 320,292 | 88,590 | 5,485 | 246,200 |
| Personal effects | 7,500 | 2,442 | 114,034 | 7,280 | 230 | 21,335 |
| Machinery and equipment | 372,875 | 125,821 | 2,118,384 | 474,787 | 220,750 | 770,730 |
| Mdse., goods in process | 280,990 | 86,000 | 2,688,776 | 531,835 | 69,525 | 1,012,490 |
| Money-cash and bank deposits | 55,760 | 16,846 | 487,806 | 31,860 | 8,830 | 123,765 |
| Net credits | 2,150 | 2,705 | 658,366 | 91,665 | 6,715 | 33,155 |
| Taxable stocks and bonds | 45,810 | 500 | 1,034,270 | 54,150 | 3,800 | 180,740 |
| Mortgages and notes | 221,100 | 13,504 | 272,835 | 156,500 | 12,480 | 122,570 |
| All other personalty | 124,030 | 12,479 | 1,118,240 | 517,225 | 108,670 | 464,480 |
| Capital stock (domestic) | 24,500 | 4,365 | 289,300 | 30,300 | --- | 4,135 |
| Shares of bank stock | 93,380 | --- | 393,410 | 75,890 | 14,570 | 315,500 |
| Net receipts-fire insurance | 6,800 | --- | 116,396 | 40,890 | 820 | --- |
| Public utility personalty | 99,920 | --- | 1,602,682 | 671,450 | 312,395 | 555,180 |
| Penalties | 50 | --- | 52,820 | 1,550 | --- | 1,120 |
| Total personalty | $2,910,010 | $888,436 | $15,646,201 | $4,290,830 | $1,536,005 | $6,721,390 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $1,341,770 | $411,217 | --- | --- | $114,500 | $44,530 |
| Improved lands | 7,446,995 | 1,181,779 | --- | --- | 6,600,670 | 17,045,510 |
| Improvements | 1,741,110 | 462,578 | --- | --- | 2,267,810 | 3,380,845 |
| Coal rights | --- | --- | --- | --- | --- | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 10,529,875 | 2,055,574 | $16,358,643 | $11,822,060 | 8,982,980 | 20,470,885 |
| Unimproved lots | 88,405 | 21,557 | 2,564,521 | --- | 11,180 | 709,990 |
| Improved lots | 662,505 | 40,987 | 44,022,555 | --- | 261,620 | 5,380,096 |
| Improvements | 2,699,815 | 387,909 | --- | --- | 891,160 | 14,928,369 |
| Total lots | 3,450,725 | 450,453 | 46,587,076 | 11,073,480 | 1,163,960 | 21,018,455 |
| Total real estate | $13,980,600 | $2,506,027 | $62,945,719 | $22,895,540 | $10,146,940 | $41,489,340 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $2,565 | $645 | $30,148 | $14,068 | $250 | $184,340 |
| Lots (class D) | --- | --- | 33,360 | --- | --- | 200 |
| Personal property (class C) | 1,715 | 515 | 249,831 | 11,003 | 465 | 603,734 |
| Total railroad property | 4,280 | 1,160 | 313,339 | 25,071 | 715 | 788,274 |
| Total property locally assessed | $16,894,890 | $3,395,623 | $78,905,259 | $27,211,441 | $11,683,660 | $48,999,004 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 2,820 | 717 | 15,491 | 7,159 | 1,442 | 8,915 |
| Average value | $80.17 | $128.64 | $87.54 | $54.57 | $89.94 | $67.24 |
| Trucks and busses, number | 344 | 154 | 2,028 | 987 | 219 | 1,169 |
| Average value | $121.25 | $174.10 | $103.44 | $67.06 | $79.32 | $100.22 |
| Cattle, number | 29,489 | 7,477 | 34,222 | 16,853 | 11,932 | 32,586 |
| Average value | $19.88 | $21.73 | $23.76 | $15.54 | $22.74 | $18.65 |
| Horses and mules, number | 4,558 | 3,096 | 6,579 | 8,027 | 3,509 | 8,709 |
| Average value | $48.59 | $65.67 | $41.07 | $27.39 | $34.99 | $32.24 |
| Sheep and goats, number | 8,081 | 1,524 | 3,964 | 1,479 | 2,932 | 8,365 |
| Average value | $4.99 | $4.09 | $3.02 | $2.36 | $2.94 | $2.54 |
| Swine, number | 13,364 | 2,931 | 10,336 | 5,369 | 7,765 | 39,638 |
| Average value | $9.85 | $9.34 | $7.03 | $5.92 | $7.35 | $5.62 |
| **ACREAGE AND AVERAGE VALUE OF LANDS** | | | | | | |
| Number of acres: | | | | | | |
| Improved | 288,576 | 118,193 | --- | --- | 197,712 | --- |
| Unimproved | 78,200 | 185,368 | --- | --- | 5,152 | --- |
| Total acres | 366,776 | 303,561 | 307,429 | 424,519[1] | 202,864 | 443,242 |
| Average value per acre: | | | | | | |
| Improved | $25.81 | $10.00 | --- | --- | $33.39 | --- |
| Unimproved | 17.16 | 2.22 | --- | --- | 22.22 | --- |
| All lands | 23.96 | 5.25 | --- | --- | 33.10 | $38.56 |
| Lands and improvements | 28.71 | 6.77 | $53.21 | $27.85 | 44.28 | 46.18 |

[1] Acreage taken from 1935 report.

TABLE III - Continued

| Class of property | Lake | LaSalle | Lawrence | Lee | Livingston | Logan |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $753,500 | $951,992 | $280,550 | $375,230 | $390,880 | $338,704 |
| Trucks and busses | 112,280 | 160,300 | 26,070 | 52,505 | 59,755 | 54,242 |
| Cattle | 356,890 | 775,307 | 98,945 | 672,275 | 446,380 | 292,685 |
| Horses and mules | 108,655 | 496,274 | 96,720 | 290,310 | 457,650 | 285,624 |
| Sheep and goats | 4,315 | 33,378 | 7,655 | 27,250 | 8,855 | 16,600 |
| Swine | 11,630 | 102,654 | 23,397 | 119,626 | 90,310 | 75,804 |
| Household furniture | 1,691,900 | 1,356,225 | 126,200 | 568,365 | 577,345 | 394,252 |
| Office and store furniture | 196,100 | 204,120 | 28,326 | 72,265 | 57,565 | 73,460 |
| Personal effects | 221,595 | 64,805 | 6,005 | 45,925 | 16,085 | 30,215 |
| Machinery and equipment | 3,336,450 | 2,246,727 | 445,375 | 624,390 | 771,105 | 818,474 |
| Mdse., goods in process | 1,314,020 | 1,965,205 | 160,735 | 437,375 | 749,400 | 314,035 |
| Money-cash and bank deposits | 181,470 | 459,870 | 103,645 | 185,257 | 185,960 | 159,490 |
| Net credits | 137,720 | 134,420 | 8,125 | 28,730 | 108,165 | 86,735 |
| Taxable stocks and bonds | 808,320 | 78,035 | 16,380 | 192,560 | 28,720 | 25,520 |
| Mortgages and notes | 116,000 | 62,690 | 53,685 | 431,650 | 211,565 | 144,595 |
| All other personalty | 300,730 | 1,143,688 | 368,747 | 334,272 | 820,955 | 516,145 |
| Capital stock (domestic) | 51,870 | 449,240 | --- | 39,430 | 233,740 | 39,000 |
| Shares of bank stock | 193,615 | 433,735 | 125,360 | 63,300 | --- | 214,500 |
| Net receipts-fire insurance | 3,780 | 99,183 | 30,345 | 24,182 | 16,860 | 3,290 |
| Public utility personalty | 1,562,940 | 2,539,352 | 294,815 | 493,275 | 709,945 | 314,910 |
| Penalties | 44,630 | --- | 45 | 4,985 | --- | --- |
| Total personalty | $11,508,410 | $13,757,200 | $2,301,125 | $5,083,157 | $5,941,240 | $4,198,280 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $1,821,165 | $3,016,180 | $282,681 | --- | --- | $377,140 |
| Improved lands | 9,022,570 | 25,841,775 | 2,758,274 | $14,815,380 | $24,279,435 | 18,794,280 |
| Improvements | 7,235,400 | 7,224,710 | 1,560,585 | 3,328,765 | 3,589,210 | 2,435,690 |
| Coal rights | --- | 43,340 | --- | --- | --- | --- |
| Oil leases | --- | --- | 1,402,395 | --- | --- | --- |
| Total lands | 18,079,135 | 36,126,005 | 6,003,935 | 18,144,145 | 27,868,645 | 21,607,110 |
| Unimproved lots | 10,816,665 | 1,005,025 | 96,700 | --- | --- | 159,970 |
| Improved lots | 12,797,545 | 6,042,885 | 350,525 | 2,004,490 | 1,436,610 | 1,509,870 |
| Improvements | 23,877,250 | 18,430,265 | 1,358,585 | 6,046,020 | 3,933,130 | 3,423,880 |
| Total lots | 47,491,460 | 25,478,175 | 1,805,810 | 8,050,510 | 5,369,740 | 5,093,720 |
| Total real estate | $65,570,595 | $61,604,180 | $7,809,745 | $26,194,655 | $33,238,385 | $26,700,830 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $92,440 | $619 | $510 | --- | --- | $6,380 |
| Lots (class D) | 7,225 | $8,760 | --- | --- | $760 | $5,210 |
| Personal property (class C) | 30,805 | 12,730 | 580 | $1,235 | 2,760 | 6,000 |
| Total railroad property | 130,470 | 22,109 | 1,090 | 1,235 | 3,520 | 17,590 |
| Total property locally assessed | $77,209,475 | $75,383,489 | $10,111,960 | $31,279,047 | $39,183,145 | $30,916,700 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 11,079 | 11,696 | 3,093 | 5,870 | 6,359 | 4,745 |
| Average value | $68.01 | $81.40 | $90.70 | $63.92 | $61.45 | $71.38 |
| Trucks and busses, number | 1,606 | 1,945 | 350 | 846 | 1,167 | 740 |
| Average value | $69.91 | $82.42 | $74.49 | $62.06 | $51.22 | $73.30 |
| Cattle, number | 17,274 | 31,137 | 6,298 | 32,493 | 25,504 | 15,674 |
| Average value | $20.66 | $24.90 | $15.71 | $20.69 | $17.50 | $18,67 |
| Horses and mules, number | 3,660 | 11,628 | 2,696 | 8,570 | 11,151 | 8,417 |
| Average value | $29.69 | $42.68 | $35.88 | $33.88 | $41.04 | $33.93 |
| Sheep and goats, number | 2,097 | 8,965 | 2,664 | 7,806 | 4,114 | 4,034 |
| Average value | $2.06 | $3.72 | $2.87 | $3.49 | $2.15 | $4.12 |
| Swine, number | 3,549 | 14,211 | 3,850 | 15,019 | 13,663 | 13,310 |
| Average value | $3.28 | $7.22 | $6.08 | $7.96 | $6.60 | $5.70 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | --- | 604,970 | --- | --- | --- | 370,175 |
| Unimproved | --- | 133,877 | --- | --- | --- | 17,165 |
| Total acres | --- | 738,847 | 228,151 | 458,576 | 653,359 | 387,340 |
| Average value per acre: | | | | | | |
| Improved | --- | $42.72 | --- | --- | --- | $50.77 |
| Unimproved | --- | 22.53 | --- | --- | --- | 21.97 |
| All lands | --- | 39.06 | $13.33 | $32.31 | $37.16 | 49.49 |
| Lands and improvements | --- | 48.84 | 20.17 | 39.57 | 42.65 | 55.78 |

TABLE III - Continued

| Class of property | Macon | Macoupin | Madison | Marion | Marshall | Mason |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles-------- | $1,196,944 | $258,902 | $1,362,590 | $361,293 | $178,005 | $195,958 |
| Trucks and busses------------ | 155,161 | 50,939 | 260,010 | 38,731 | 27,790 | 28,130 |
| Cattle----------------------- | 277,065 | 377,227 | 389,540 | 171,574 | 209,910 | 164,337 |
| Horses and mules------------- | 201,090 | 206,820 | 317,385 | 171,687 | 120,395 | 199,194 |
| Sheep and goats-------------- | 16,371 | 38,175 | 11,380 | 18,027 | 9,420 | 2,415 |
| Swine------------------------ | 60,899 | 78,589 | 36,480 | 16,376 | 57,265 | 39,872 |
| Household furniture---------- | 1,057,625 | 368,975 | 1,785,640 | 253,370 | 168,950 | 211,530 |
| Office and store furniture--- | 256,760 | 56,070 | 345,715 | 47,046 | 14,745 | 18,300 |
| Personal effects------------- | 42,340 | 56,570 | 59,035 | 8,528 | 6,845 | 3,354 |
| Machinery and equipment------ | 953,110 | 526,190 | 4,066,590 | 188,938 | 486,995 | 301,697 |
| Mdse., goods in process------ | 1,000,420 | 268,545 | 3,583,620 | 308,857 | 146,950 | 157,362 |
| Money-cash and bank deposits- | 43,985 | 37,760 | 662,330 | 101,748 | 114,625 | 18,365 |
| Net credits------------------ | 54,305 | 5,765 | 66,530 | 13,289 | 2,290 | 4,998 |
| Taxable stocks and bonds----- | 53,030 | 44,480 | 99,245 | 177,113 | 3,365 | 2,940 |
| Mortgages and notes---------- | 108,475 | 98,820 | 317,310 | 87,349 | 76,430 | 6,775 |
| All other personalty--------- | 607,042 | 24,830 | 2,128,660 | 119,364 | 337,985 | 350,481 |
| Capital stock (domestic)----- | 57,910 | 2,247 | 53,420 | --- | --- | 24,531 |
| Shares of bank stock--------- | 378,495 | 98,259 | 463,465 | --- | --- | --- |
| Net receipts-fire insurance-- | 68,580 | 15,873 | 76,170 | --- | 1,045 | --- |
| Public utility personalty---- | 690,966 | --- | 2,671,080 | --- | --- | --- |
| Penalties-------------------- | 15,770 | --- | 500 | --- | --- | --- |
| Total personalty----------- | $7,296,343 | $2,615,036 | $18,756,695 | $2,083,290 | $1,963,010 | $1,730,239 |
| REAL ESTATE | | | | | | |
| Unimproved lands------------- | $1,844,825 | $1,808,495 | $1,956,205 | $347,384 | $893,350 | --- |
| Improved lands--------------- | 13,415,845 | 6,371,878 | 11,599,480 | 3,347,840 | 7,376,460 | --- |
| Improvements----------------- | 3,052,080 | 2,225,570 | 10,712,430 | 1,120,016 | 1,393,810 | --- |
| Coal rights------------------ | --- | 1,048,338 | 437,335 | --- | --- | --- |
| Oil leases------------------- | --- | --- | --- | --- | --- | --- |
| Total lands---------------- | 18,312,750 | 11,454,281 | 24,705,450 | 4,815,240 | 9,663,620 | $10,674,372 |
| Unimproved lots-------------- | 1,201,620 | 382,800 | 2,636,250 | 416,893 | 129,530 | --- |
| Improved lots---------------- | 9,066,300 | 873,943 | 6,736,385 | 1,934,905 | 347,480 | --- |
| Improvements----------------- | 16,699,580 | 3,746,857 | 25,105,660 | 5,300,562 | 1,374,705 | --- |
| Total lots----------------- | 26,967,500 | 5,003,600 | 34,478,295 | 7,652,360 | 1,851,715 | 2,590,797 |
| Total real estate-------- | $45,280,250 | $16,457,881 | $59,183,745 | $12,467,600 | $11,515,335 | $13,265,169 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D)--------------- | $2,080 | $12,440 | $208,390 | $189 | $1,296 | --- |
| Lots (class D)--------------- | 49,170 | 185 | 40,000 | --- | --- | --- |
| Personal property (class C)-- | 448,522 | 9,026 | 51,985 | 7,310 | 1,540 | --- |
| Total railroad property---- | 499,772 | 21,651 | 300,375 | 7,499 | 2,836 | --- |
| Total property locally assessed-------------- | $53,076,365 | $19,094,568 | $78,240,815 | $14,558,389 | $13,481,181 | $14,995,408 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 13,242 | 4.867 | 18,567 | 4,729 | 2,227 | 2,258 |
| Avarage value-------------- | $90.39 | $53.20 | $73.39 | $76.40 | $79.93 | $86.78 |
| Trucks and busses, number---- | 1,829 | 628 | 2,066 | 537 | 283 | 380 |
| Average value-------------- | $84.83 | $81.11 | $125.85 | $72.12 | $98.20 | $74.03 |
| Cattle, number--------------- | 17,008 | 26,246 | 18,067 | 13,551 | 12,032 | 6,317 |
| Average value-------------- | $16.29 | $14.37 | $21.56 | $12.66 | $17.45 | $26.02 |
| Horses and mules, number----- | 7,026 | 8,837 | 8,335 | 6,259 | 3,867 | 5,248 |
| Average value-------------- | $28.62 | $23.40 | $38.08 | $27.43 | $31.13 | $37.77 |
| Sheep and goats, number------ | 4,631 | 15,646 | 3,845 | 7,672 | 3,817 | 621 |
| Average value-------------- | $3.54 | $2.44 | $2.96 | $2.35 | $2.47 | $3.89 |
| Swine, number---------------- | 12,658 | 18,375 | 6,055 | 3,482 | 11,413 | 5,431 |
| Average value-------------- | $4.81 | $4.28 | $6.02 | $4.70 | $5.02 | $7.34 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved--- | --- | 403,828 | 342,326 | 292,367 | 189,678 | 211,511 |
| Unimproved- | --- | 123,160 | 90,223 | 55,056 | 68,423 | 336,167 |
| Total acres---------------- | 352,711 | 526,988 | 432,549 | 347,423 | 258,101 | 547,678 |
| Average value per acre: | | | | | | |
| Improved--- | --- | $15.78 | $33.88 | $11.45 | $38.89 | --- |
| Unimproved- | | 14.68 | 21.68 | 6.31 | 13.06 | --- |
| Total lands---------------- | $43.27 | 15.52 | 31.34 | 10.64 | 32.04 | --- |
| Lands and improvements----- | 51.92 | 19.75 | 56.10 | 13.86 | 37.44 | $19.49 |

TABLE III - Continued

| Class of property | McDonough | McHenry | McLean | Massac | Menard | Mercer |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $361,173 | $312,855 | $931,690 | $146,960 | $135,580 | $180,795 |
| Trucks and busses | 65,555 | 85,630 | 118,325 | 24,915 | 22,030 | 27,110 |
| Cattle | 445,143 | 1,121,560 | 496,420 | 115,045 | 180,225 | 597,055 |
| Horses and mules | 224,525 | 290,040 | 447,175 | 141,680 | 178,275 | 204,160 |
| Sheep and goats | 14,869 | 7,650 | 19,545 | 4,180 | 8,510 | 17,460 |
| Swine | 233,352 | 38,140 | 183,720 | 32,150 | 81,690 | 196,540 |
| Household furniture | 314,936 | 610,015 | 752,395 | 190,190 | 149,190 | 211,310 |
| Office and store furniture | 46,040 | 91,390 | 194,725 | 12,045 | 19,480 | 18,450 |
| Personal effects | 23,599 | 12,625 | 26,805 | 3,465 | 5,180 | 1,420 |
| Machinery and equipment | 396,487 | 478,790 | 883,510 | 149,365 | 156,965 | 217,620 |
| Mdse., goods in process | 461,024 | 475,340 | 915,965 | 207,085 | 110,510 | 167,500 |
| Money-cash and bank deposits | 156,473 | 226,105 | 265,380 | 69,325 | 131,455 | 62,990 |
| Net credits | 42,620 | 47,065 | 63,990 | 5,425 | 1,170 | 3,540 |
| Taxable stocks and bonds | 47,170 | 82,815 | 378,340 | 2,500 | 13,485 | 6,290 |
| Mortgages and notes | 226,525 | 198,420 | 160,435 | 92,000 | 56,495 | 77,230 |
| All other personalty | 467,918 | 110,585 | 792,890 | 55,215 | 324,320 | 170,240 |
| Capital stock (domestic) | --- | --- | 369,760 | --- | 1,030 | 520 |
| Shares of bank stock | 165,745 | 122,320 | --- | 97,400 | --- | 14,200 |
| Net receipts-fire insurance | --- | --- | --- | --- | --- | 7,940 |
| Public utility personalty | 152,138 | 1,108,230 | --- | 32,154 | --- | 107,720 |
| Penalties | --- | --- | --- | --- | --- | --- |
| Total personalty | $3,845,292 | $5,419,575 | $7,001,070 | $1,381,099 | $1,575,590 | $2,290,090 |
| REAL ESTATE | | | | | | |
| Unimproved lands | --- | --- | $404,035 | $286,415 | $479,965 | --- |
| Improved lands | $12,056,207 | $10,178,445 | 28,970,900 | 1,554,505 | 7,184,960 | $10,748,925 |
| Improvements | 1,998,020 | 5,080,530 | 3,028,660 | 530,530 | 1,420,185 | 1,593,330 |
| Coal rights | --- | --- | --- | --- | --- | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 14,054,227 | 15,258,975 | 32,403,595 | 2,371,450 | 9,085,110 | 12,342,255 |
| Unimproved lots | --- | --- | 254,180 | 30,904 | 111,325 | --- |
| Improved lots | 1,744,975 | 3,418,025 | 5,822,685 | 481,188 | 500,225 | 569,910 |
| Improvements | 4,305,435 | 8,642,395 | 13,074,170 | 985,744 | 1,235,925 | 1,652,040 |
| Total lots | 6,050,410 | 12,060,420 | 19,151,035 | 1,497,836 | 1,847,475 | 2,221,950 |
| Total real estate | $20,104,637 | $27,319,395 | $51,554,630 | $3,869,286 | $10,932,585 | $14,564,205 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | --- | $9,885 | --- | $7,972 | --- | --- |
| Lots (class D) | --- | --- | --- | 2,544 | $690 | --- |
| Personal property (class C) | $700 | 6,055 | $161,885 | 15,655 | 905 | $685 |
| Total railroad property | $700 | $15,940 | $161,885 | $26,171 | $1,595 | $685 |
| Total property locally assessed | $23,950,629 | $32,754,910 | $58,717,585 | $5,276,556 | $12,509,770 | $16,854,980 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 4,638 | 4,349 | 11,619 | 1,466 | 1,595 | 2,990 |
| Average value | $77.87 | $71.94 | $80.19 | $100.25 | $85.00 | $60.48 |
| Trucks and busses, number | 792 | 978 | 1,582 | 171 | 273 | 358 |
| Average value | $82.77 | $87,56 | $74.79 | $145.70 | $80.70 | $75.73 |
| Cattle, number | 24,650 | 47,160 | 35,064 | 7,339 | 7,727 | 31,591 |
| Average value | $18.06 | $23.78 | $14.16 | $15.68 | $23.32 | $18.90 |
| Horses and mules, number | 6,922 | 7,951 | 13,897 | 3,122 | 3,963 | 6,206 |
| Average value | $32.44 | $36.48 | $32.18 | $45.38 | $44.98 | $32.90 |
| Sheep and goats, number | 5,898 | 2,756 | 9,403 | 1,053 | 1,982 | 8,007 |
| Average value | $2.52 | $2.78 | $2.08 | $3.97 | $4.29 | $2.18 |
| Swine, number | 35,373 | 5,478 | 33,144 | 5,674 | 12,269 | 45,495 |
| Average value | $6.60 | $6.96 | $5.54 | $5.67 | $6.66 | $4.32 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | --- | --- | --- | 111,026 | 175,131 | --- |
| Unimproved | --- | --- | --- | 36,324 | 21,730 | --- |
| Total acres | 362,808 | 376,409 | 721,750 | 147,350 | 196,861 | 346,589 |
| Average value per acres: | | | | | | |
| Improved | --- | --- | --- | $14.00 | $41.03 | --- |
| Unimproved | --- | --- | --- | 7.89 | 22.09 | --- |
| All lands | $33.23 | $27.04 | $40.70 | 12.49 | 38.94 | $31.01 |
| Lands and improvements | 38.74 | 40.54 | 44.90 | 16.09 | 46.15 | 35.61 |

TABLE III - Continued

| Class of property | Monroe | Montgomery | Morgan | Moultrie | Ogle | Peoria |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $181,480 | $416,232 | $348,610 | $153,140 | 373,700 | $1,145,893 |
| Trucks and busses | 42,190 | 67,380 | 50,300 | 19,985 | 44,510 | 319,040 |
| Cattle | 116,005 | 450,952 | 351,090 | 144,870 | 959,985 | 362,164 |
| Horses and mules | 219,075 | 276,300 | 244,300 | 119,815 | 353,675 | 238,901 |
| Sheep and goats | 3,290 | 31,497 | 24,876 | 7,915 | 30,225 | 15,690 |
| Swine | 46,990 | 94,875 | 128,004 | 30,440 | 204,925 | 144,030 |
| Household furniture | 190,880 | 282,459 | 307,139 | 171,215 | 500,265 | 1,009,375 |
| Office and store furniture | 20,515 | 57,014 | 70,779 | 16,920 | 48,865 | 503,979 |
| Personal effects | 6,245 | 6,765 | 24,272 | 10,495 | 21,130 | 66,680 |
| Machinery and equipment | 551,035 | 323,030 | 290,648 | 185,990 | 568,070 | 9,236,390 |
| Mdse., goods in process | 219,655 | 563,916 | 390,549 | 91,640 | 367,875 | 4,735,615 |
| Money-cash and bank deposits | 231,835 | 90,055 | 52,161 | 50,100 | 238,890 | 482,738 |
| Net credits | 3,500 | 10,695 | 10,170 | 1,500 | 56,385 | 277,190 |
| Taxable stocks and bonds | 28,035 | 22,345 | 163,648 | 1,330 | 7,920 | 555,590 |
| Mortgages and notes | 149,370 | 85,120 | 145,747 | 95,720 | 158,885 | 299,840 |
| All other personalty | 80,300 | 101,386 | 38,787 | 108,760 | 321,650 | 1,682,760 |
| Capital stock (domestic) | 22,700 | 327,607 | --- | 99,740 | 6,705 | 171,940 |
| Shares of bank stock | 97,450 | 265,106 | 141,200 | 4,975 | --- | --- |
| Net receipts-fire insurance | --- | 106 | 17,860 | --- | --- | --- |
| Public utility personalty | 20,100 | --- | 387,615 | --- | 493,245 | --- |
| Penalties | --- | --- | --- | --- | --- | 5,165 |
| Total personalty | $2,230,650 | $3,472,840 | $3,187,755 | $1,314,550 | $4,756,905 | $21,252,980 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $832,370 | --- | $566,315 | --- | --- | $870,435 |
| Improved lands | 5,980,045 | 8,817,615 | 13,811,795 | 8,455,880 | --- | 10,938,245 |
| Improvements | 1,319,435 | 2,145,275 | 2,062,110 | 994,370 | --- | 5,334,630 |
| Coal rights | --- | 379,280 | --- | --- | --- | 51,900 |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 8,131,850 | 11,342,170 | 16,440,220 | 9,450,250 | 19,191,670 | 17,195,210 |
| Unimproved lots | 80,465 | 244,804 | 234,455 | --- | --- | 2,794,925 |
| Improved lots | 355,950 | 1,000,000 | 2,383,590 | 422,240 | --- | 19,266,730 |
| Improvements | 1,682,040 | 3,728,200 | 6,591,205 | 818,975 | --- | 39,007,775 |
| Total lots | 2,118,455 | 4,973,004 | 9,209,250 | 1,241,215 | 5,010,795 | 61,069,430 |
| Total real estate | $10,250,305 | $16,315,174 | $25,649,470 | $10,691,465 | $24,202,465 | $78,264,640 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $2,980 | $6,975 | --- | --- | $200 | $16,265 |
| Lots (class D) | 440 | --- | $1,960 | --- | 540 | 16,356 |
| Personal property (class C) | 655 | 1,651 | 2,015 | $700 | 2,485 | 43,798 |
| Total railroad property | 4,075 | 8,626 | 3,975 | 700 | 3,225 | 76,419 |
| Total property locally assessed | $12,485,030 | $19,796,640 | $28,841,200 | $12,006,715 | $28,962,595 | $99,594,039 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 2,156 | 5,299 | 4,140 | 2,062 | 4,811 | 13,092 |
| Average value | $84.17 | $78.55 | $84.21 | $74.27 | $77.68 | $87.53 |
| Trucks and busses, number | 566 | 758 | 620 | 250 | 561 | 2,032 |
| Average value | $74.54 | $88.89 | $81.13 | $79.94 | $79.34 | $157.01 |
| Cattle, number | 6,000 | 23,817 | 16,123 | 8,592 | 43,272 | 20,407 |
| Average value | $19.33 | $18.93 | $21.78 | $16.86 | $22.18 | $17.75 |
| Horses and mules, number | 4,701 | 8,855 | 6,914 | 4,253 | 8,866 | 7,645 |
| Average value | $46.60 | $31.20 | $35.33 | $28.17 | $39.89 | $31.25 |
| Sheep and goats, number | 1,167 | 9,597 | 6,543 | 2,737 | 8,055 | 5,897 |
| Average value | $2.82 | $3.28 | $3.80 | $2.89 | $3.75 | $2.66 |
| Swine, number | 7,120 | 15,210 | 30,930 | 6,253 | 23,718 | 20,534 |
| Average value | $6.60 | $6.24 | $4.14 | $4.87 | $8.64 | $7.01 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 153,765 | --- | 342,490 | --- | --- | 316,133 |
| Unimproved | 85,797 | --- | 13,240 | --- | --- | 52,983 |
| Total acres | 239,562 | 437,890 | 355,730 | 214,738 | 475,118 | 369,116 |
| Average value per acre: | | | | | | |
| Improved | $38.89 | --- | $40.33 | --- | --- | $34.60 |
| Unimproved | 9.70 | --- | 42.77 | --- | --- | 16.43 |
| All lands | 28.44 | $20.14 | 40.42 | $39.38 | --- | 31.99 |
| Lands and improvements | 33.94 | 25.04 | 46.22 | 44.01 | $40.39 | 46.44 |

### TABLE III - Continued

| Class of property | Perry | Piatt | Pike | Pope | Pulaski | Putnam |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles-------- | $361,432 | $247,850 | $249,865 | $91,052 | $45,150 | $51,646 |
| Trucks and busses------------ | 30,054 | 34,010 | 45,125 | 21,105 | 5,445 | 7,865 |
| Cattle----------------------- | 153,098 | 231,480 | 453,685 | 134,900 | 22,915 | 93,970 |
| Horses and mules------------- | 201,470 | 224,990 | 269,585 | 172,575 | 30,990 | 54,970 |
| Sheep and goats-------------- | 4,998 | 11,200 | 37,195 | 6,695 | 290 | 2,894 |
| Swine------------------------ | 20,921 | 72,330 | 176,052 | 23,120 | 3,665 | 20,817 |
| Household furniture---------- | 281,434 | 218,770 | 242,250 | 74,872 | 72,495 | 28,995 |
| Office and store furniture--- | 29,040 | 40,280 | 16,340 | 8,145 | 9,330 | 4,675 |
| Personal effects------------- | 13,789 | 15,470 | 4,425 | 1,530 | 400 | --- |
| Machinery and equipment------ | 213,791 | 379,130 | 308,642 | 72,985 | 64,204 | 45,705 |
| Mdse., goods in process------ | 503,263 | 204,740 | 166,880 | 65,900 | 84,435 | 30,987 |
| Money-cash and bank deposits- | 6,005 | 60,350 | 197,496 | 32,393 | 7,575 | 6,400 |
| Net credits------------------ | 14,057 | 620 | 50,475 | 16,780 | --- | --- |
| Taxable stocks and bonds----- | 1,500 | 17,890 | 40,075 | 5,750 | 21,495 | --- |
| Mortgages and notes---------- | 3,860 | 90,810 | 300,630 | 35,690 | --- | 2,000 |
| All other personalty--------- | 380,228 | 262,480 | 695,915 | 33,548 | 101,827 | 76,795 |
| Capital stock (domestic)----- | 9,895 | 356,660 | 2,000 | 22,590 | --- | --- |
| Shares of bank stock--------- | 39,675 | 116,179 | 199,936 | --- | --- | 11,750 |
| Net receipts-fire insurance-- | 19,480 | 23,580 | --- | --- | --- | 1,000 |
| Public utility personalty---- | 301,780 | 180,450 | --- | --- | --- | 51,712 |
| Penalties-------------------- | --- | 3,120 | --- | --- | --- | --- |
| Total personalty----------- | $2,589,770 | $2,792,389 | $3,456,571 | $819,630 | $470,216 | $492,181 |
| REAL ESTATE | | | | | | |
| Unimproved lands------------- | $1,158,752 | --- | $753,928 | $481,738 | $37,590 | $183,140 |
| Improved lands--------------- | 4,649,043 | $11,118,710 | 5,389,107 | 960,057 | 2,094,950 | 2,555,860 |
| Improvements----------------- | 1,338,230 | 1,610,530 | 1,888,275 | 350,905 | 865,420 | 426,410 |
| Coal rights------------------ | --- | --- | --- | 3,250 | --- | 4,450 |
| Oil leases------------------- | --- | --- | --- | --- | --- | --- |
| Total lands---------------- | 7,146,025 | 12,729,240 | 8,031,310 | 1,795,950 | 2,997,960 | 3,169,860 |
| Unimproved lots-------------- | 193,935 | --- | 39,510 | 11,060 | 181,545 | 12,150 |
| Improved lots---------------- | 870,720 | 758,820 | 298,200 | 96,700 | 263,995 | 49,940 |
| Improvements----------------- | 2,367,930 | 1,849,120 | 1,161,845 | 238,265 | 1,249,915 | 255,930 |
| Total lots----------------- | 3,432,585 | 2,607,940 | 1,499,555 | 346,025 | 1,695,455 | 318,020 |
| Total real estate-------- | $10,578,610 | $15,337,180 | $9,530,865 | $2,141,975 | $4,693,415 | $3,487,880 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D)--------------- | $30 | $7,660 | $1,020 | $1,205 | $4,800 | --- |
| Lots (class D)--------------- | --- | 50 | --- | --- | 570 | --- |
| Personal property (class C)-- | 2,991 | 1,760 | 1,475 | 110 | --- | $355 |
| Total railroad property---- | 3,021 | 9,470 | 2,495 | 1,315 | 5,370 | 355 |
| Total property locally assessed--------------- | $13,171,401 | $18,139,039 | $12,989,931 | $2,962,920 | $5,169,001 | $3,980,416 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 3,043 | 3,000 | 2,879 | 784 | 805 | 480 |
| Average value-------------- | $118.77 | $82.62 | $86.79 | $116.14 | $56.09 | $107.60 |
| Trucks and busses, number---- | 306 | 453 | 444 | 113 | 82 | 65 |
| Average value-------------- | $98.22 | $75.08 | $101.63 | $186.77 | $66.40 | $121.00 |
| Cattle, number--------------- | 7,266 | 11,092 | 21,980 | 6,188 | 2,241 | 5,920 |
| Average value-------------- | $21.07 | $20.87 | $20.64 | $21.80 | $10.23 | $15.87 |
| Horses and mules, number----- | 4,120 | 4,752 | 7,106 | 3,059 | 1,974 | 1,208 |
| Average value-------------- | $48.90 | $47.35 | $37.94 | $56.42 | $15.70 | $45.50 |
| Sheep and goats, number------ | 999 | 2,534 | 9,229 | 1,368 | 290 | 1,345 |
| Average value-------------- | $5.00 | $4.42 | $4.03 | $4.89 | $1.00 | $2.15 |
| Swine, number---------------- | 2,989 | 10,190 | 29,317 | 3,579 | 1,276 | 4,163 |
| Average value-------------- | $7.00 | $7.10 | $6.01 | $6.46 | $2.87 | $5.00 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved--- | 196,180 | --- | 392,789 | 105,330 | 115,873 | 110,847 |
| Unimproved- | 101,199 | --- | 128,601 | 127,444 | 2,947 | 16,901 |
| Total acres---------------- | 297,379 | 276,053 | 521,390 | 232,774 | 118,820 | 127,748 |
| Average value per acre: | | | | | | |
| Improved--- | $23.70 | --- | $13.72 | $9.11 | $18.08 | $23.06 |
| Unimproved- | 11.45 | --- | 5.86 | 3.78 | 12.76 | 10.84 |
| All lands------------------ | 19.53 | $40.28 | 11.78 | 6.19 | 17.95 | 21.44 |
| Lands and improvements----- | 24.03 | 46.11 | 15.40 | 7.70 | 25.23 | 24.78 |

TABLE III - Continued

| Class of property | Randolph | Richland | Rock Island | St. Clair | Saline | Sangamon |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $459,536 | $159,865 | $961,596 | $1,179,844 | $208,823 | $1,061,350 |
| Trucks and busses | 54,737 | 24,390 | 105,575 | 334,555 | 41,425 | 297,585 |
| Cattle | 241,086 | 135,680 | 363,950 | 239,289 | 92,312 | 414,145 |
| Horses and mules | 303,102 | 132,485 | 178,450 | 281,764 | 115,040 | 251,170 |
| Sheep and goats | 9,241 | 7,750 | 15,299 | 6,143 | 1,465 | 22,205 |
| Swine | 45,441 | 21,050 | 130,510 | 44,265 | 13,706 | 135,890 |
| Household furniture | 264,164 | 140,220 | 1,258,143 | 2,069,631 | 223,994 | 1,858,315 |
| Office and store furniture | 48,525 | 20,155 | 225,100 | 495,443 | 38,215 | 419,790 |
| Personal effects | 21,321 | 6,100 | 125,355 | 343,781 | 3,490 | 66,955 |
| Machinery and equipment | 308,742 | 94,020 | 1,466,552 | 6,874,482 | 750,640 | 2,692,630 |
| Mdse., goods in process | 368,883 | 146,030 | 2,452,822 | 5,033,505 | 230,260 | 1,763,590 |
| Money-cash and bank deposits | 152,335 | 29,150 | 107,675 | 127,401 | 11,725 | 122,525 |
| Net credits | 34,140 | 16,595 | 133,368 | 22,705 | 12,105 | 27,105 |
| Taxable stocks and bonds | 24,175 | 22,320 | 414,620 | 141,820 | 830 | 118,740 |
| Mortgages and notes | 79,780 | 75,260 | 14,735 | 118,250 | 9,445 | 198,665 |
| All other personalty | 176,922 | 31,525 | 1,495,690 | 1,337,157 | 45,265 | 1,942,095 |
| Capital stock (domestic) | 73,150 | --- | 417,660 | 122,630 | 2,030 | 139,850 |
| Shares of bank stock | 100,800 | --- | 8,966 | 850,300 | 58,540 | --- |
| Net receipts-fire insurance | 24,910 | 470 | 48,400 | 200,705 | --- | --- |
| Public utility personalty | 152,480 | 134,025 | 451,320 | 1,636,695 | 174,010 | --- |
| Penalties | 910 | --- | 680 | 163,165 | 120 | 35 |
| Total personalty | $2,944,380 | $1,197,090 | $10,376,466 | $21,623,530 | $2,033,440 | $11,532,640 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $765,796 | $154,322 | --- | $1,695,785 | --- | $7,555,655 |
| Improved lands | 4,542,910 | 3,020,983 | $13,582,960 | 12,010,155 | $4,450,580 | 8,174,990 |
| Improvements | 1,738,674 | 1,017,190 | --- | 21,785,430 | --- | 3,739,900 |
| Coal rights | 136,520 | --- | --- | 763,267 | 386,440 | --- |
| Oil leases | --- | --- | --- | 33,115 | --- | --- |
| Total lands | 7,183,900 | 4,192,495 | 13,582,960 | 36,287,752 | 4,837,020 | 19,470,545 |
| Unimproved lots | 193,136 | 102,170 | --- | 6,473,955 | --- | 3,194,520 |
| Improved lots | 612,734 | 564,505 | 34,219,630 | 10,457,880 | --- | 14,309,765 |
| Improvements | 3,565,870 | 1,267,300 | --- | 32,532,060 | --- | 27,416,130 |
| Total lots | 4,371,740 | 1,933,975 | 34,219,630 | 49,463,895 | 2,980,000 | 44,920,415 |
| Total real estate | $11,555,640 | $6,126,470 | $47,802,590 | $85,751,647 | $7,817,020 | $64,390,960 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $355 | --- | $1,466 | $494,635 | --- | $8,650 |
| Lots (class D) | --- | $500 | 19,740 | 153,020 | --- | 91,885 |
| Personal property (class C) | 1,740 | 355 | 106,885 | 395,365 | $11,873 | 34,631 |
| Total railroad property | 2,095 | 855 | 128,091 | 1,043,020 | 11,873 | 135,166 |
| Total property locally assessed | $14,502,115 | $7,324,415 | $58,307,147 | $108,418,197 | $9,862,333 | $76,058,766 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 4,646 | 2,778 | 16,154 | 25,462 | 3,614 | 16,571 |
| Average value | $98.91 | $57.55 | $59.53 | $46.34 | $57.78 | $64.05 |
| Trucks and busses, number | 577 | 326 | 1,516 | 3,652 | 528 | 2,436 |
| Average value | $94.86 | $74.82 | $69.64 | $91.61 | $78.46 | $122.16 |
| Cattle, number | 12,717 | 9,673 | 18,612 | 14,105 | 6,999 | 26,186 |
| Average value | $18.96 | $14.03 | $19.55 | $16.96 | $13.19 | $15.82 |
| Horses and mules, number | 6,286 | 3,694 | 5,131 | 9,292 | 3,537 | 10,065 |
| Average value | $48.22 | $35.86 | $34.78 | $30.32 | $32.52 | $24.95 |
| Sheep and goats, number | 2,021 | 3,832 | 3,813 | 1,935 | 838 | 7,155 |
| Average value | $4.57 | $2.02 | $4.01 | $3.17 | $1.75 | $3.10 |
| Swine, number | 6,923 | 3,663 | 15,445 | 11,162 | 3,579 | 32,132 |
| Average value | $6.56 | $5.75 | $8.45 | $3.97 | $3.83 | $4.23 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 239,427 | 208,369 | --- | 311,664 | 179,534 | 266,724 |
| Unimproved | 115,336 | 15,043 | --- | 84,090 | 67,370[1] | 278,602 |
| Total acres | 354,763 | 223,412 | 256,081 | 395,754 | 246,904 | 545,326 |
| Average value per acre: | | | | | | |
| Improved | $18.97 | $14.50 | --- | $38.54 | --- | $30.65 |
| Unimproved | 6.64 | 10.26 | --- | 20.17 | --- | 27.12 |
| All lands | 14.96 | 14.21 | --- | 34.63 | --- | 28.85 |
| Lands and improvements | 19.86 | 18.77 | $53.04 | 89.68 | $18.03 | 35.70 |

[1] Acreage taken from 1935 report.

TABLE III - Continued

| Class of property | Schuyler | Scott | Shelby | Stark | Stephenson | Tazewell |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $98,270 | $74,760 | $276,816 | $194,900 | $527,555 | $498,860 |
| Trucks and busses | 16,025 | 15,945 | 40,505 | 33,225 | 85,235 | 78,500 |
| Cattle | 190,739 | 86,115 | 440,923 | 242,300 | 872,687 | 323,640 |
| Horses and mules | 121,481 | 65,110 | 270,906 | 128,650 | 263,785 | 290,940 |
| Sheep and goats | 10,790 | 6,215 | 22,446 | 12,175 | 27,488 | 13,870 |
| Swine | 61,540 | 44,530 | 97,567 | 107,125 | 172,406 | 92,460 |
| Household furniture | 85,645 | 77,765 | 269,966 | 196,170 | 656,699 | 657,250 |
| Office and store furniture | 12,025 | 6,970 | 22,619 | 8,790 | 108,430 | 90,440 |
| Personal effects | 1,985 | 1,865 | 16,802 | 880 | 91,737 | 8,800 |
| Machinery and equipment | 113,630 | 118,285 | 327,766 | 155,630 | 727,787 | 1,086,740 |
| Mdse., goods in process | 80,000 | 64,125 | 196,511 | 97,810 | 912,365 | 1,209,870 |
| Money-cash and bank deposits | 23,460 | 23,245 | 71,439 | 82,170 | 214,198 | 138,990 |
| Net credits | 3,455 | 4,970 | 7,545 | 2,650 | --- | 39,200 |
| Taxable stocks and bonds | 4,500 | 5,460 | 24,200 | 9,070 | 25,530 | 332,850 |
| Mortgages and notes | 82,545 | 29,310 | 145,687 | 37,945 | 316,915 | 160,190 |
| All other personalty | 59,900 | 15,290 | 102,249 | 390,080 | 629,106 | 982,740 |
| Capital stock (domestic) | --- | 2,550 | 6,540 | --- | 311,270 | --- |
| Shares of bank stock | 7,500 | --- | 47,845 | 35,250 | 29,807 | --- |
| Net receipts-fire insurance | --- | 5,710 | 3,515 | 8,045 | 239,110 | --- |
| Public utility personalty | 32,260 | 85,355 | 850 | 363,050 | --- | 4,799,660 |
| Penalties | --- | --- | 730 | --- | --- | --- |
| Total personalty | $1,005,750 | $733,575 | $2,393,427 | $2,105,915 | $6,212,110 | $10,805,000 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $1,101,385 | --- | $433,440 | $238,950 | $108,740 | $615,460 |
| Improved lands | 4,080,794 | $4,961,570 | 10,861,561 | 7,220,300 | 10,614,015 | 14,441,230 |
| Improvements | 926,260 | 846,515 | 1,606,370 | 1,154,280 | 4,196,210 | 7,429,690 |
| Coal rights | --- | --- | 20,450 | --- | --- | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 6,108,439 | 5,808,085 | 12,921,821 | 8,613,530 | 14,918,965 | 22,486,380 |
| Unimproved lots | 5,650 | --- | 95,670 | 350 | 499,128 | 341,760 |
| Improved lots | 288,210 | 276,650 | 655,206 | 269,515 | 3,329,167 | 1,567,770 |
| Improvements | 624,845 | 686,780 | 1,878,399 | 1,131,415 | 8,847,610 | 5,791,490 |
| Total lots | 918,705 | 963,430 | 2,629,275 | 1,401,280 | 12,675,905 | 7,701,020 |
| Total real estate | $7,027,144 | $6,771,515 | $15,551,096 | $10,014,810 | $27,594,870 | $30,187,400 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $1,500 | --- | $4,265 | --- | $1,965 | $88,670 |
| Lots (class D) | --- | --- | 780 | --- | --- | 1,060 |
| Personal property (class C) | 225 | $1,660 | 935 | $553 | 3,930 | 111,855 |
| Total railroad property | 1,725 | 1,660 | 5,980 | 553 | 5,895 | 201,585 |
| Total property locally assessed | $8,034,619 | $7,506,750 | $17,950,503 | $12,121,278 | $33,812,875 | $41,193,985 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 1,520 | 1,149 | 4,038 | 1,768 | 6,873 | 6,795 |
| Average value | $64.65 | $65.07 | $68.55 | $110.24 | $76.76 | $73.42 |
| Trucks and busses, number | 219 | 189 | 531 | 233 | 999 | 859 |
| Average value | $73.17 | $84.37 | $76.28 | $142.60 | $85.32 | $91.39 |
| Cattle, number | 12,169 | 5,366 | 26,326 | 11,055 | 40,891 | 16,978 |
| Average value | $15.67 | $16.05 | $16.75 | $21.92 | $21.34 | $19.06 |
| Horses and mules, number | 3,840 | 2,909 | 8,776 | 2,953 | 7,996 | 6,958 |
| Average value | $31.64 | $22.38 | $30.87 | $43.57 | $32.99 | $41.81 |
| Sheep and goats, number | 3,711 | 2,051 | 11,275 | 4,765 | 8,678 | 4,467 |
| Average value | $2.91 | $3.03 | $1.99 | $2.56 | $3.17 | $3.10 |
| Swine, number | 11,607 | 8,023 | 29,499 | 16,047 | 25,124 | 12,343 |
| Average value | $5.30 | $5.55 | $3.31 | $6.68 | $6.86 | $7.49 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 187,163 | --- | 432,757 | --- | 352,212 | 368,923 |
| Unimproved | 85,318 | --- | 59,330 | --- | 2,202 | 42,348 |
| Total acres | 272,481 | 159,590 | 492,087 | 179,380 | 354,414 | 411,271 |
| Average value per acre: | | | | | | |
| Improved | $21.80 | --- | $25.10 | --- | $30.14 | $39.14 |
| Unimproved | 12.91 | --- | 7.31 | --- | 49.38 | 14.53 |
| All lands | 19.02 | $31.09 | 22.95 | $41.58 | 30.25 | 36.61 |
| Lands and improvements | 22.42 | 36.39 | 26.22 | 48.02 | 42.09 | 54.68 |

TABLE III - Continued

| Class of property | Union | Vermilion | Wabash | Warren | Washington | Wayne |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles-------- | $295,655 | $1,241,875 | $247,505 | $297,720 | $199,950 | $119,843 |
| Trucks and busses----------- | 67,470 | 166,235 | 28,630 | 43,290 | 49,075 | 20,969 |
| Cattle---------------------- | 168,795 | 508,000 | 82,995 | 519,095 | 241,624 | 249,766 |
| Horses and mules------------ | 264,380 | 394,500 | 90,040 | 162,110 | 287,928 | 237,664 |
| Sheep and goats------------- | 5,080 | 22,425 | 4,160 | 10,505 | 3,428 | 27,005 |
| Swine----------------------- | 44,053 | 137,510 | 26,105 | 237,815 | 15,625 | 20,667 |
| Household furniture--------- | 227,534 | 1,021,520 | 192,865 | 260,655 | 209,506 | 96,932 |
| Office and store furniture--- | 38,098 | 199,800 | 30,795 | 32,660 | 14,765 | 6,780 |
| Personal effects------------ | 6,058 | 65,060 | 3,735 | 58,705 | 8,435 | 1,925 |
| Machinery and equipment------ | 196,333 | 1,304,775 | 305,165 | 377,445 | 205,772 | 101,953 |
| Mdse., goods in process----- | 221,780 | 1,081,705 | 139,005 | 219,270 | 174,220 | 159,705 |
| Money-cash and bank deposits- | 65,609 | 201,070 | 4,740 | 79,500 | 511,700 | 30,531 |
| Net credits----------------- | 13,866 | 32,030 | --- | --- | 11,620 | 37,165 |
| Taxable stocks and bonds----- | 33,555 | 207,460 | --- | 12,840 | 33,585 | 18,726 |
| Mortgages and notes---------- | 142,745 | 167,615 | 33,870 | 102,010 | 136,930 | 76,526 |
| All other personalty--------- | 176,528 | 1,438,185 | 24,445 | 800,570 | 69,372 | 19,507 |
| Capital stock (domestic)----- | 10,390 | 82,250 | 10,220 | --- | 14,160 | 8,649 |
| Shares of bank stock--------- | 88,201 | 366,320 | --- | --- | --- | 28,558 |
| Net receipts-fire insurance-- | 14,639 | 76,445 | --- | --- | --- | --- |
| Public utility personalty---- | --- | 1,036,970 | --- | 23,140 | 96,780 | --- |
| Penalties------------------- | --- | --- | --- | --- | --- | --- |
| Total personalty----------- | $2,080,769 | $9,751,710 | $1,224,275 | $3,237,330 | $2,284,475 | $1,262,871 |
| REAL ESTATE | | | | | | |
| Unimproved lands------------ | $621,676 | --- | --- | --- | $658,300 | $390,808 |
| Improved lands-------------- | 2,772,124 | $18,531,550 | $2,957,435 | $12,483,240 | 6,539,540 | 3,793,807 |
| Improvements---------------- | 1,077,209 | 4,916,480 | 468,895 | 1,516,940 | 1,420,125 | 978,169 |
| Coal rights----------------- | --- | 685,825 | --- | --- | 51,470 | --- |
| Oil leases------------------ | --- | --- | 83,910 | --- | --- | --- |
| Total lands--------------- | 4,471,009 | 24,133,855 | 3,510,240 | 14,000,180 | 8,669,435 | 5,162,784 |
| Unimproved lots------------- | 88,250 | 1,079,340 | 125,690 | --- | 62,440 | 58,128 |
| Improved lots--------------- | 301,314 | 5,726,230 | 695,885 | 748,920 | 312,280 | 283,696 |
| Improvements---------------- | 1,247,763 | 13,393,240 | 1,335,415 | 2,438,250 | 927,920 | 922,806 |
| Total lots---------------- | 1,637,327 | 20,198,810 | 2,156,990 | 3,187,170 | 1,302,640 | 1,264,630 |
| Total real estate-------- | $6,108,336 | $44,332,665 | $5,667,230 | $17,187,350 | $9,972,075 | $6,427,414 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D)-------------- | $505 | $8,355 | --- | $2,910 | $2,115 | --- |
| Lots (class D)-------------- | 40 | 1,525 | --- | --- | 3,740 | --- |
| Personal property (class C)-- | 1,090 | 103,055 | $11,275 | 1,210 | 350 | $450 |
| Total railroad property---- | 1,635 | 112,935 | 11,275 | 4,120 | 6,205 | 450 |
| Total property locally assessed--------------- | $8,190,740 | $54,197,310 | $6,902,780 | $20,428,800 | $12,262,755 | $7,690,735 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 2,146 | 14,856 | 1,835 | 4,164 | 2,781 | 2,533 |
| Average value------------- | $137.77 | $83.59 | $134.88 | $71.50 | $71.90 | $47.31 |
| Trucks and busses, number---- | 457 | 1,955 | 222 | 552 | 461 | 238 |
| Average value------------- | $147.64 | $85.03 | $128.96 | 78.42 | $106.45 | $88.11 |
| Cattle, number-------------- | 8,150 | 21,585 | 4,509 | 25,105 | 11,684 | 16,420 |
| Average value------------- | $20.71 | $23.53 | $18.41 | $20.68 | $20.68 | $15.21 |
| Horses and mules, number----- | 4,863 | 8,598 | 2,374 | 5,499 | 6,385 | 6,613 |
| Average value------------- | $54.37 | $45.88 | $37.93 | $29.53 | $45.09 | $35.94 |
| Sheep and goats, number------ | 1,119 | 7,074 | 1,522 | 5,170 | 1,143 | 8,870 |
| Average value------------- | $4.54 | $3.17 | $2.73 | $2.03 | $3.00 | $3.04 |
| Swine, number--------------- | 5,970 | 20,480 | 3,801 | 41,469 | 2,983 | 4,012 |
| Average value------------- | $7.38 | $6.71 | $6.87 | $5.73 | $5.24 | $5.15 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved--- | 142,508 | --- | --- | --- | 280,939 | 376,356 |
| Unimproved- | 96,830 | --- | --- | --- | 64,724 | 72,842 |
| Total acres--------------- | 239,338 | 552,930 | 137,056 | 338,969 | 345,663 | 449,198 |
| Average value per acre: | | | | | | |
| Improved--- | $19.45 | --- | --- | --- | $23.28 | $10.08 |
| Unimproved- | 6.42 | | | | 10.17 | 5.37 |
| All lands---------------- | 14.17 | $33.52 | $21.58 | $36.83 | 20.82 | 9.32 |
| Lands and improvements----- | 18.68 | 42.41 | 25.00 | 41.30 | 24.93 | 11.49 |

TABLE III - Concluded

| Class of property | White | Whiteside | Will | Williamson | Winnebago | Woodford |
|---|---|---|---|---|---|---|
| PERSONALTY | | | | | | |
| Passenger automobiles | $76,405 | $480,516 | $592,572 | $573,903 | $1,157,710 | $276,555 |
| Trucks and busses | 24,660 | 68,425 | 154,975 | 129,545 | 167,290 | 42,715 |
| Cattle | 90,585 | 803,230 | 306,560 | 160,465 | 432,430 | 272,105 |
| Horses and mules | 127,330 | 387,510 | 162,010 | 169,370 | 129,285 | 200,420 |
| Sheep and goats | 7,810 | 12,791 | 4,818 | 4,875 | 14,715 | 8,800 |
| Swine | 28,135 | 213,925 | 16,436 | 25,940 | 69,570 | 81,370 |
| Household furniture | 93,115 | 709,626 | 1,424,332 | 364,675 | 1,883,780 | 264,175 |
| Office and store furniture | 15,735 | 91,340 | 229,508 | 44,085 | 435,995 | 16,395 |
| Personal effects | 845 | 39,850 | 95,530 | 6,570 | 101,760 | 23,040 |
| Machinery and equipment | 105,770 | 636,320 | 4,686,896 | 418,830 | 3,198,590 | 321,950 |
| Mdse., goods in process | 116,125 | 681,425 | 1,877,637 | 401,415 | 3,198,645 | 186,280 |
| Money-cash and bank deposits | 10,080 | 101,250 | 110,461 | 17,743 | 109,600 | 38,565 |
| Net credits | 4,580 | 52,700 | 26,773 | 606 | 76,980 | --- |
| Taxable stocks and bonds | 10,100 | 50,585 | 16,380 | 1,201 | 186,295 | 9,025 |
| Mortgages and notes | 18,315 | 147,420 | 12,920 | 5,730 | 270,780 | 85,075 |
| All other personalty | 60,925 | 284,537 | 1,473,610 | 33,251 | 2,101,295 | 281,660 |
| Capital stock (domestic) | 17,055 | --- | 82,887 | 53,822 | --- | 435 |
| Shares of bank stock | 37,770 | 56,840 | --- | --- | 271,400 | 25,660 |
| Net receipts-fire insurance | 13,005 | 2,158 | --- | --- | 78,220 | 8,855 |
| Public utility personalty | 125,075 | 721,541 | --- | 406,656 | 1,256,600 | 104,490 |
| Penalties | --- | 1,000 | 505 | 818 | 2,345 | --- |
| Total personalty | $983,420 | $5,542,989 | $11,274,810 | $2,819,500 | $15,143,285 | $2,247,570 |
| REAL ESTATE | | | | | | |
| Unimproved lands | $59,261 | $700,066 | --- | $60,840 | $589,015 | --- |
| Improved lands | 2,257,687 | 11,034,130 | --- | 3,406,670 | 6,185,345 | --- |
| Improvements | 667,824 | 3,731,980 | --- | 1,615,520 | 5,398,175 | --- |
| Coal rights | --- | --- | --- | 601,670 | --- | --- |
| Oil leases | --- | --- | --- | --- | --- | --- |
| Total lands | 2,984,772 | 15,466,176 | $22,561,272 | 5,684,700 | 12,172,535 | $14,887,530 |
| Unimproved lots | 58,446 | 354,955 | --- | 241,010 | 2,244,790 | --- |
| Improved lots | 242,915 | 2,640,898 | --- | 1,082,185 | 9,090,645 | --- |
| Improvements | 596,430 | 7,477,946 | --- | 4,478,015 | 29,357,755 | --- |
| Total lots | 897,791 | 10,473,799 | 24,803,444 | 5,801,210 | 40,693,190 | 2,074,385 |
| Total real estate | $3,882,563 | $25,939,975 | $47,364,716 | $11,485,910 | $52,865,725 | $16,961,915 |
| RAILROAD PROPERTY LOCALLY ASSESSED | | | | | | |
| Land (class D) | $4,910 | $19,255 | $31,364 | $5,325 | $111,760 | $200 |
| Lots (class D) | 50 | 5,080 | 1,250 | 1,090 | 101,430 | --- |
| Personal property (class C) | 8,712 | 5,540 | 93,536 | 12,085 | 10,015 | 565 |
| Total railroad property | 13,672 | 29,875 | 126,150 | 18,500 | 223,205 | 765 |
| Total property locally assessed | $4,879,655 | $31,512,839 | $58,765,676 | $14,323,910 | $68,232,215 | $19,210,250 |
| AVERAGE VALUE OF ENUMERATED PERSONALTY | | | | | | |
| Passenger automobiles, number | 1,166 | 7,089 | 14,279 | 5,535 | 17,078 | 3,436 |
| Average value | $65.53 | $67.78 | $41.50 | $102.73 | $67.79 | $80.49 |
| Trucks and busses, number | 224 | 1,220 | 1,638 | 771 | 2,080 | 671 |
| Average value | $110.09 | $56.09 | $94.61 | $166.48 | $80.43 | $63.66 |
| Cattle, number | 9,120 | 33,868 | 19,062 | 9,772 | 27,427 | 17,528 |
| Average value | $9.93 | $23.72 | $16.08 | $16.27 | $15.77 | $15.52 |
| Horses and mules, number | 5,432 | 8,884 | 8,246 | 4,892 | 5,423 | 5,822 |
| Average value | $23.44 | $43.62 | $19.65 | $34.30 | $23.84 | $34.42 |
| Sheep and goats, number | 3,953 | 4,037 | 1,787 | 1,532 | 5,723 | 4,097 |
| Average value | $1.98 | $3.17 | $2.70 | $3.15 | $2.57 | $2.15 |
| Swine, number | 7,664 | 25,788 | 5,895 | 4,995 | 14,555 | 12,394 |
| Average value | $3.67 | $8.30 | $2.79 | $5.14 | $4.78 | $6.57 |
| ACREAGE AND AVERAGE VALUE OF LANDS | | | | | | |
| Number of acres: | | | | | | |
| Improved | 302,325 | 402,540 | --- | 264,586 | 269,024 | --- |
| Unimproved | 13,183 | 25,808 | --- | 8,455 | 34,428 | --- |
| Total acres | 315,508 | 428,348 | 507,709 | 273,041 | 303,452 | 335,695 |
| Average value per acre: | | | | | | |
| Improved | $7.47 | $27.41 | --- | $12.88 | $22.99 | --- |
| Unimproved | 4.50 | 27.13 | --- | 7.20 | 17.11 | --- |
| All lands | 7.66 | 27.39 | --- | 12.70 | 22.32 | --- |
| Lands and improvements | 9.46 | 36.11 | $44.44 | 18.62 | 40.11 | $44.35 |

## TABLES IV AND V

## ASSESSMENT OF PERSONALTY, REAL ESTATE, AND RAILROAD PROPERTY (LOCALLY ASSESSED) BEFORE AND AFTER REVISION BY COUNTY BOARDS OF REVIEW, BY COUNTIES

### Assessment Years 1935 and 1936

In these tables are shown the assessment of principal classes of property before and after action by the boards of review. The extent to which the boards of review alter the assessment roll and in what particulars they are most apt to make changes can readily be seen. Twenty-one counties in 1935 and eight counties in 1936 failed to furnish the information asked for; this is unfortunate since it makes the preparation of satisfactory totals for the entire state difficult.

The counties for which assessor's and board of review figures were not furnished in whole or in part or for which incorrect totals were reported in 1935 are:

Brown
Champaign
DeWitt
Ford
Fulton
Gallatin
Grundy
Jefferson
Lawrence
McDonough
Monroe
Morgan
Perry
Pope
Richland
Schuyler
Shelby
Stark
Vermilion
White
Winnebago

Those for which complete information was not furnished in 1936 are:

Champaign
Effingham
Ford
Greene
Kankakee
McHenry
Wabash
Will

There are no board of review figures shown for real estate in Cook County. This is due to the fact that under the present statute the review of real estate assessments is after the fixing of the tax rates and the extension of taxes. Any adjustment by the board of appeals is made directly on the treasurer's warrants and any overpayment of taxes is credited on the second installment of the tax bill. This procedure is followed in Cook County only.[1]

It will be noted that the changes in real estate are of two extremes, relatively minor in character or fairly substantial. The minor changes are due to action on complaints brought before the board, to the assessment of omitted property, and to the corrections that the board finds necessary to make. The major changes are due to blanket reductions in the assessed valuation of real estate. These blanket reductions ordinarily make cuts of at least 10 per cent and may run up as high as 25 per cent. In some instances they are on all real estate, in others on bare land values only, in others on improvements only, and in others on city or farm property. Changes of this character have usually been made in response to the demands of groups who believe that substantial reductions in the assessment will mean substantial reductions in tax bills. The two reductions never are proportional, however, and frequently an assessment cut leads to only a slight change in tax bills. This is because the general reduction of assessments will not, by itself, reduce the total tax bill, but must be accompanied by a reduction in tax levies or must bring into operation the statutory tax-rate limitations which curtail the amounts charged for particular levies of specific governmental units. Either of these factors will fulfill some of the expectations of those demanding reductions but a blanket cut alone cannot do so. An assessment reduction applying to some classes of property, such as locally assessed real estate, and not applying to other classes may shift part of the total tax bill to the unreduced classes.

The total of personal property assessed will usually be found to have been increased after the action of the board of review. This is due to the fact that the board frequently assesses certain property intentionally omitted by the assessor because of the difficulties of assessment. Bank stock and capital stock of domestic corporations subject to local assessment are two classes of property falling in this category. Furthermore, in certain of the counties the boards devote a good deal of effort to going over the work of the assessors not only with the intention of adding omitted and increasing under-assessed property, but also with the intention of correcting inequalities and placing the assessment throughout the county on a uniform basis.

---

[1] Smith-Hurd, Annotated Statutes, c.120, sec. 314h (Revenue Act of 1898, sec. 35h).

## TABLE IV

## ASSESSMENT OF PERSONALTY, REAL ESTATE, AND RAILROAD PROPERTY (LOCALLY ASSESSED) BEFORE AND AFTER REVISION BY COUNTY BOARDS OF REVIEW, BY COUNTIES

Assessment Year 1935

| Counties | Real estate | | | | | |
|---|---|---|---|---|---|---|
| | Lands | | Lots | | Total[1] | |
| | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review |
| Adams------- | $19,059,355 | $19,187,230 | $24,070,455 | $24,010,455 | $43,129,810 | $43,197,685 |
| Alexander--- | 3,269,262 | 3,287,885 | 5,726,319 | 5,706,280 | 8,995,581 | 8,994,165 |
| Bond-------- | 6,079,150 | 6,124,610 | 1,730,175 | 1,762,040 | 7,809,325 | 7,886,650 |
| Boone------- | 8,825,774 | 8,859,800 | 5,113,336 | 5,100,466 | 13,939,110 | 13,960,266 |
| Brown------- | 5,046,685 | 5,039,215 | 837,245 | 832,295 | 5,883,930 | 5,871,510 |
| Bureau------ | 15,334,025 | 14,969,005 | 5,168,525 | 5,479,895 | 20,502,550 | 20,448,900 |
| Calhoun----- | 4,495,190 | 4,483,460 | 318,025 | 315,720 | 4,813,215 | 4,799,180 |
| Carroll----- | 9,940,240 | 9,932,345 | 3,557,410 | 3,548,715 | 13,497,650 | 13,481,060 |
| Cass-------- | 7,473,028 | 7,436,065 | 3,678,380 | 3,665,435 | 11,151,408 | 11,101,500 |
| Champaign--- | 27,345,038 | 24,972,150 | 21,568,390 | 18,267,140 | 48,913,428 | 43,239,290 |
| Christian--- | 19,274,596 | 18,970,306 | 6,095,810 | 6,096,090 | 25,370,406 | 25,066,396 |
| Clark------- | 5,271,140 | 5,272,546 | 1,387,270 | 1,386,175 | 6,658,410 | 6,658,721 |
| Clay-------- | 4,212,670 | 4,206,526 | 1,533,590 | 1,534,380 | 5,746,260 | 5,740,906 |
| Clinton----- | 8,173,329 | 8,190,441 | 2,643,404 | 2,646,714 | 10,816,733 | 10,837,155 |
| Coles------- | 10,218,710 | 10,224,040 | 5,982,590 | 5,980,950 | 16,201,300 | 16,204,990 |
| Cook-------- | 79,347,185 | --- | 1,670,026,227 | --- | 1,749,373,412 | --- |
| Crawford---- | 5,054,238 | 5,065,810 | 2,775,485 | 2,766,255 | 7,829,723 | 7,832,065 |
| Cumberland-- | 2,651,306 | 2,671,559 | 553,035 | 555,670 | 3,204,341 | 3,227,229 |
| DeKalb------ | 18,233,905 | 18,230,970 | 9,852,585 | 9,845,095 | 28,086,490 | 28,076,065 |
| DeWitt------ | 10,150,855 | 10,197,175 | 3,120,440 | 3,105,320 | 13,271,295 | 13,302,495 |
| Douglas----- | 11,965,400 | 10,630,235 | 2,319,115 | 2,317,770 | 14,284,515 | 12,948,005 |
| DuPage------ | 10,119,860 | 10,116,630 | 41,097,390 | 41,012,300 | 51,217,250 | 51,128,930 |
| Edgar------- | 13,342,323 | 13,266,993 | 3,300,723 | 3,257,553 | 16,643,046 | 16,524,546 |
| Edwards----- | 2,761,575 | 2,649,655 | 906,345 | 900,650 | 3,667,920 | 3,550,305 |
| Effingham--- | 5,052,348 | 5,053,467 | 2,876,718 | 2,871,853 | 7,929,066 | 7,925,320 |
| Fayette----- | 5,601,125 | 5,639,570 | 1,989,040 | 2,130,035 | 7,590,165 | 7,769,605 |
| Ford-------- | 651,901 | 12,518,745 | 2,800 | 1,903,585 | 654,701 | 14,422,330 |
| Franklin---- | 4,671,425 | 4,557,770 | 4,526,885 | 4,399,230 | 9,198,310 | 8,957,000 |
| Fulton------ | 18,347,065 | 18,298,035 | 7,886,200 | 7,892,080 | 26,233,265 | 26,190,115 |
| Gallatin---- | 3,055,992 | 3,032,935 | 549,930 | 547,460 | 3,605,922 | 3,580,395 |
| Greene------ | 9,690,140 | 9,665,570 | 2,572,890 | 2,571,140 | 12,263,030 | 12,236,710 |
| Grundy------ | 10,173,250 | 10,200,110 | 2,710,740 | 2,736,270 | 12,883,990 | 12,936,380 |
| Hamilton---- | 2,300,455 | 2,219,020 | 556,750 | 558,520 | 2,857,205 | 2,777,540 |
| Hancock----- | 18,102,994 | 18,084,679 | 3,687,957 | 3,669,823 | 21,790,951 | 21,754,502 |
| Hardin------ | 1,861,771 | 1,868,269 | 412,859 | 412,859 | 2,274,630 | 2,281,128 |
| Henderson--- | 8,068,255 | 8,065,985 | 774,748 | 772,763 | 8,843,003 | 8,838,748 |
| Henry------- | 25,103,570 | 25,091,880 | 10,925,410 | 10,898,330 | 36,028,980 | 35,990,210 |
| Iroquois---- | 28,557,260 | 28,451,852 | 4,313,688 | 4,315,373 | 32,870,948 | 32,767,225 |
| Jackson----- | 4,640,895 | 4,633,548 | 3,943,759 | 3,942,189 | 8,584,654 | 8,575,737 |
| Jasper------ | 3,978,212 | 4,058,460 | 595,095 | 601,814 | 4,573,307 | 4,660,274 |
| Jefferson--- | 3,913,363 | 3,938,871 | 4,003,825 | 4,017,893 | 7,917,188 | 7,956,764 |
| Jersey------ | 5,608,220 | 5,637,905 | 2,212,545 | 2,223,725 | 7,820,765 | 7,861,630 |
| Jo Daviess-- | 10,530,360 | 10,528,670 | 3,466,120 | 3,461,710 | 13,996,480 | 13,990,380 |
| Johnson----- | 2,684,111 | 2,046,070 | 574,040 | 460,221 | 3,258,151 | 2,506,291 |
| Kane-------- | 16,385,313 | 16,334,048 | 46,851,718 | 46,671,196 | 63,237,031 | 63,005,244 |
| Kankakee---- | 11,830,110 | 11,823,700 | 11,166,900 | 11,067,325 | 22,997,010 | 22,891,025 |
| Kendall----- | 8,978,430 | 8,974,930 | 1,169,280 | 1,167,340 | 10,147,710 | 10,142,270 |
| Knox-------- | 20,474,930 | 20,463,810 | 21,091,950 | 21,024,860 | 41,566,880 | 41,488,670 |
| Lake-------- | 18,647,125 | 18,002,515 | 47,808,770 | 47,380,240 | 66,455,895 | 65,382,755 |
| LaSalle----- | 36,054,290 | 36,148,145 | 25,800,750 | 25,633,880 | 61,855,040 | 61,782,025 |

---

[1] Does not include coal rights and oil leases.

TABLE IV–Continued

| Counties | Coal rights and oil leases | | Personalty | | Railroad property | | Total-all property | |
|---|---|---|---|---|---|---|---|---|
| | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review |
| Adams | --- | --- | $8,613,385 | $8,987,265 | $49,945 | $49,055 | $51,793,140 | $52,234,005 |
| Alexander | --- | --- | 1,700,878 | 1,745,980 | 22,063 | 23,092 | 10,718,522 | 10,763,237 |
| Bond | $182,510 | $152,720 | 1,797,597 | 1,885,190 | 900 | 2,250 | 9,790,332 | 9,926,810 |
| Boone | --- | --- | 2,295,375 | 2,326,417 | 13,940 | 13,940 | 16,248,425 | 16,300,623 |
| Brown | --- | --- | 933,551 | 932,488 | --- | 313 | 6,817,481 | 6,804,311 |
| Bureau | --- | --- | 5,183,140 | 5,532,280 | 12,366 | 12,366 | 20,698,056 | 25,993,546 |
| Calhoun | --- | --- | 1,020,105 | 1,019,095 | --- | --- | 5,833,320 | 5,818,275 |
| Carroll | --- | --- | 2,310,860 | 2,262,800 | 49,740 | 49,740 | 15,858,250 | 15,793,600 |
| Cass | --- | --- | 1,937,959 | 1,911,595 | 11,711 | 11,711 | 13,101,278 | 13,024,806 |
| Champaign | --- | --- | 6,713,495 | 7,466,450 | --- | 70,323 | 55,626,923 | 50,776,063 |
| Christian | 439,265 | 433,305 | 3,420,550 | 3,422,255 | 26,854 | 26,854 | 29,257,075 | 28,948,810 |
| Clark | 218,082 | 218,082 | 3,355,048 | 3,481,705 | 2,300 | 2,300 | 10,233,840 | 10,360,808 |
| Clay | --- | --- | 1,261,646 | 1,310,672 | --- | --- | 7,007,906 | 7,051,578 |
| Clinton | 102,328 | 102,318 | 2,734,771 | 2,822,951 | 9,365 | 7,056 | 13,663,197 | 13,769,480 |
| Coles | --- | --- | 2,311,433 | 2,326,634 | 58,960 | 60,550 | 18,571,693 | 18,592,174 |
| Cook | --- | --- | 562,940,711 | 522,564,128 | 9,715,539 | --- | 2,322,029,662 | --- |
| Crawford | 1,129,419 | 1,162,758 | 2,487,983 | 2,753,129 | 5,565 | 5,565 | 11,452,690 | 11,753,517 |
| Cumberland | 101,635 | 102,935 | 1,202,685 | 1,305,928 | 1,516 | 1,516 | 4,510,177 | 4,637,608 |
| DeKalb | --- | --- | 4,176,914 | 4,370,734 | 9,735 | 9,735 | 32,273,139 | 32,456,534 |
| DeWitt | --- | --- | 1,390,845 | 1,707,410 | --- | 49,015 | 14,662,140 | 15,058,920 |
| Douglas | --- | --- | 1,912,039 | 1,971,050 | --- | --- | 16,196,554 | 14,919,055 |
| DuPage | --- | --- | 6,578,229 | 6,924,069 | 90,410 | 90,410 | 57,885,889 | 58,143,409 |
| Edgar | 5,195 | 5,195 | 2,744,541 | 2,842,492 | 245 | 2,951 | 19,393,027 | 19,375,184 |
| Edwards | --- | --- | 1,009,705 | 1,009,265 | 130 | 130 | 4,677,755 | 4,559,700 |
| Effingham | --- | --- | 2,598,322 | 2,645,913 | 2,855 | 2,855 | 10,530,243 | 10,574,088 |
| Fayette | 137,246 | 109,560 | 2,505,601 | 2,822,740 | 1,489 | 1,489 | 10,234,501 | 10,703,394 |
| Ford | --- | --- | 81,125 | 2,365,810 | --- | 431 | 735,826 | 16,788,571 |
| Franklin | 2,594,310 | 2,473,810 | 2,629,718 | 2,584,080 | 1,690 | 1,690 | 14,424,028 | 14,016,580 |
| Fulton | --- | --- | 5,335,400 | 5,536,280 | --- | 2,275 | 31,568,665 | 31,728,670 |
| Gallatin | 19,505 | 19,505 | 579,910 | 552,555 | --- | 8,219 | 4,205,337 | 4,160,674 |
| Greene | --- | --- | 2,061,427 | 1,989,292 | 12,455 | 12,455 | 14,336,912 | 14,238,457 |
| Grundy | --- | --- | 2,425,204 | 2,693,960 | --- | 3,084 | 15,309,194 | 15,633,424 |
| Hamilton | 5,781 | 5,795 | 913,648 | 928,915 | 11,065 | 22,055 | 3,787,699 | 3,734,305 |
| Hancock | 520 | 520 | 3,241,785 | 3,289,531 | 1,285 | 1,285 | 25,034,541 | 25,045,838 |
| Hardin | --- | --- | 626,905 | 617,097 | 50 | 50 | 2,901,585 | 2,898,275 |
| Henderson | --- | --- | 1,309,266 | 1,873,453 | 1,530 | 1,530 | 10,153,799 | 10,713,731 |
| Henry | --- | --- | 5,812,810 | 5,830,180 | 5,805 | 5,805 | 41,847,595 | 41,826,195 |
| Iroquois | --- | --- | 5,250,860 | 5,347,750 | 1,033 | 1,033 | 38,122,841 | 38,116,008 |
| Jackson | --- | --- | 2,678,366 | 2,769,438 | 3,730 | 4,420 | 11,266,750 | 11,349,595 |
| Jasper | --- | --- | 914,896 | 956,831 | 1,152 | 1,427 | 5,489,355 | 5,618,532 |
| Jefferson | 46,098 | 46,098 | 1,710,181 | 1,827,744 | --- | 33,759 | 9,673,467 | 9,864,365 |
| Jersey | --- | --- | 1,020,911 | 1,058,495 | 5,730 | 5,730 | 8,847,406 | 8,925,855 |
| Jo Daviess | --- | --- | 2,637,350 | 2,731,835 | 4,250 | 4,250 | 16,638,080 | 16,726,465 |
| Johnson | --- | --- | 874,585 | 892,735 | 585 | 585 | 4,133,321 | 3,399,611 |
| Kane | --- | --- | 14,917,559 | 15,287,787 | 324,409 | 323,509 | 78,478,999 | 78,616,540 |
| Kankakee | --- | --- | 4,463,738 | 4,628,325 | 26,347 | 22,985 | 27,487,095 | 27,542,335 |
| Kendall | --- | --- | 1,457,906 | 1,442,090 | 1,430 | 715 | 11,607,046 | 11,585,075 |
| Knox | --- | --- | 6,386,599 | 6,516,535 | 908,010 | 908,369 | 48,861,489 | 48,913,574 |
| Lake | --- | --- | 13,919,543 | 11,278,863 | 131,815 | 184,290 | 80,507,253 | 76,845,908 |
| LaSalle | 70,030 | 60,680 | 12,733,760 | 13,587,185 | 5,730 | 21,063 | 74,669,560 | 75,450,953 |

TABLE IV-Continued

| Counties | Real estate | | | | | |
|---|---|---|---|---|---|---|
| | Lands | | Lots | | Total[1] | |
| | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review |
| Lawrence---- | $ 4,607,309 | $ 4,599,270 | $ 1,816,295 | $ 1,809,960 | $ 6,423,604 | $ 6,409,230 |
| Lee--------- | 18,132,095 | 18,142,915 | 8,024,845 | 8,036,290 | 26,156,940 | 26,179,205 |
| Livingston-- | 27,760,010 | 27,866,080 | 5,375,120 | 5,403,250 | 33,135,130 | 33,269,330 |
| Logan------- | 21,623,480 | 21,612,960 | 5,081,040 | 5,067,510 | 26,704,520 | 26,680,470 |
| McDonough--- | 14,024,891 | 14,061,594 | 6,054,795 | 6,046,320 | 20,079,686 | 20,107,914 |
| McHenry----- | 15,063,238 | 15,220,515 | 12,025,900 | 11,993,275 | 27,089,138 | 27,213,790 |
| McLean------ | 33,020,380 | 32,381,130 | 20,162,290 | 19,163,315 | 53,182,670 | 51,544,445 |
| Macon------- | 18,235,830 | 18,223,770 | 26,923,100 | 26,962,010 | 45,158,930 | 45,185,780 |
| Macoupin---- | 10,377,305 | 10,408,925 | 4,925,269 | 5,011,809 | 15,302,574 | 15,420,734 |
| Madison----- | 23,474,390 | 24,378,430 | 34,263,870 | 34,127,500 | 57,738,260 | 58,505,930 |
| Marion------ | 4,818,602 | 4,816,652 | 7,614,598 | 7,550,150 | 12,433,200 | 12,366,802 |
| Marshall---- | 9,738,875 | 9,708,420 | 1,855,620 | 1,851,765 | 11,594,495 | 11,560,185 |
| Mason------- | 11,401,684 | 10,666,106 | 2,602,532 | 2,581,812 | 14,004,216 | 13,247,918 |
| Massac------ | 2,966,460 | 2,368,610 | 1,872,730 | 1,496,950 | 4,839,190 | 3,865,560 |
| Menard------ | 9,098,990 | 9,095,875 | 1,872,910 | 1,860,075 | 10,971,900 | 10,955,950 |
| Mercer------ | 12,465,273 | 12,348,853 | 2,235,360 | 2,219,520 | 14,700,633 | 14,568,373 |
| Monroe------ | 8,149,130 | 8,129,930 | 2,107,760 | 2,096,065 | 10,256,890 | 10,225,995 |
| Montgomery-- | 12,178,190 | 10,960,930 | 5,540,204 | 4,965,064 | 17,718,394 | 15,925,994 |
| Morgan------ | 16,525,475 | 16,525,925 | 9,155,740 | 9,145,695 | 25,681,215 | 25,671,620 |
| Moultrie---- | 10,453,820 | 9,455,270 | 1,397,825 | 1,244,845 | 11,851,645 | 10,700,115 |
| Ogle-------- | 19,060,570 | 19,045,710 | 5,132,850 | 5,127,300 | 24,193,420 | 24,173,010 |
| Peoria------ | 19,007,555 | 17,139,600 | 60,881,970 | 60,861,180 | 79,889,525 | 78,000,780 |
| Perry------- | 6,940,275 | 7,147,480 | 3,408,805 | 3,431,979 | 10,349,080 | 10,579,459 |
| Piatt------- | 12,723,640 | 12,729,950 | 2,612,840 | 2,610,560 | 15,336,480 | 15,340,510 |
| Pike-------- | 7,884,745 | 8,024,595 | 1,455,895 | 1,454,515 | 9,340,640 | 9,479,110 |
| Pope-------- | 1,899,395 | 1,898,865 | 345,605 | 349,355 | 2,245,000 | 2,248,220 |
| Pulaski----- | 2,997,960 | 2,997,960 | 1,700,205 | 1,700,205 | 4,698,165 | 4,698,165 |
| Putnam------ | 3,168,830 | 3,163,380 | 359,420 | 357,550 | 3,528,250 | 3,520,930 |
| Randolph---- | 7,154,730 | 7,058,660 | 4,340,415 | 4,352,210 | 11,495,145 | 11,410,870 |
| Richland---- | 4,097,795 | 4,178,620 | 1,926,905 | 1,926,700 | 6,024,700 | 6,105,320 |
| Rock Island- | 13,486,570 | 13,492,010 | 34,041,030 | 34,004,470 | 47,527,600 | 47,496,480 |
| St. Clair--- | 33,929,572 | 35,487,930 | 49,317,495 | 49,752,855 | 83,247,067 | 85,240,785 |
| Saline------ | 4,331,801 | 4,293,915 | 2,867,845 | 2,866,390 | 7,199,646 | 7,160,305 |
| Sangamon---- | 19,474,180 | 19,463,555 | 45,036,230 | 44,926,755 | 64,510,410 | 64,390,310 |
| Schuyler---- | 6,101,779 | 6,115,079 | 907,330 | 920,245 | 7,009,109 | 7,035,324 |
| Scott------- | 5,813,555 | 5,809,930 | 968,785 | 967,170 | 6,782,340 | 6,777,100 |
| Shelby------ | 12,895,226 | 12,884,716 | 2,607,740 | 2,606,290 | 15,502,966 | 15,491,006 |
| Stark------- | 8,622,990 | 8,614,140 | 1,405,260 | 1,402,690 | 10,028,250 | 10,016,830 |
| Stephenson-- | 14,831,415 | 14,910,015 | 12,652,335 | 12,660,695 | 27,483,750 | 27,570,710 |
| Tazewell---- | 22,383,180 | 22,431,060 | 7,672,430 | 7,637,460 | 30,005,610 | 30,068,520 |
| Union------- | 4,517,481 | 4,532,401 | 1,643,579 | 1,638,419 | 6,161,060 | 6,170,820 |
| Vermilion--- | 23,595,300 | 23,455,630 | 20,296,359 | 20,248,391 | 43,891,659 | 43,704,021 |
| Wabash------ | 3,875,535 | 3,809,030 | 2,405,045 | 2,401,100 | 6,280,580 | 6,210,130 |
| Warren------ | 14,003,270 | 14,001,870 | 3,192,630 | 3,187,070 | 17,195,900 | 17,188,940 |
| Washington-- | 8,619,993 | 8,619,993 | 1,298,405 | 1,298,405 | 9,918,398 | 9,918,398 |
| Wayne------- | 5,166,440 | 5,165,036 | 1,260,263 | 1,263,330 | 6,426,703 | 6,428,366 |
| White------- | 3,558,817 | 2,948,953 | 913,266 | 915,240 | 4,472,083 | 3,864,193 |
| Whiteside--- | 15,438,026 | 15,444,076 | 10,421,343 | 10,381,493 | 25,859,369 | 25,825,569 |
| Will-------- | 30,318,605 | 26,237,625 | 25,420,370 | 24,170,823 | 55,738,975 | 50,408,448 |
| Williamson-- | 5,144,580 | 5,131,670 | 5,893,020 | 5,844,350 | 11,037,600 | 10,976,020 |
| Winnebago--- | 12,061,690 | 12,118,915 | 40,676,915 | 40,578,425 | 52,738,605 | 52,697,340 |
| Woodford---- | 14,890,265 | 14,876,375 | 2,061,815 | 2,067,380 | 16,952,080 | 16,943,755 |

---

[1] Does not include coal rights and oil leases.

TABLE IV-Concluded

| Counties | Coal rights and oil leases | | Personalty | | Railroad property | | Total-all property | |
|---|---|---|---|---|---|---|---|---|
| | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review |
| Lawrence--- | $1,384,591 | $1,420,956 | $2,344,878 | $2,462,452 | --- | $1,890 | $10,153,073 | $10,294,528 |
| Lee-------- | --- | --- | 4,924,064 | 4,861,616 | $1,190 | 1,190 | 31,082,194 | 31,042,011 |
| Livingston- | --- | --- | 5,651,517 | 5,678,111 | 2,890 | 3,300 | 38,789,537 | 38,950,741 |
| Logan------ | --- | --- | 4,202,825 | 4,285,190 | 17,490 | 17,490 | 30,924,835 | 30,983,150 |
| McDonough-- | --- | --- | 3,617,947 | 3,695,266 | --- | 1,000 | 23,697,633 | 23,804,180 |
| McHenry---- | --- | --- | 5,127,325 | 5,235,290 | 17,830 | 17,960 | 32,234,293 | 32,467,040 |
| McLean----- | --- | --- | 6,873,605 | 7,651,474 | 161,865 | 161,865 | 60,218,140 | 59,357,784 |
| Macon------ | --- | --- | 7,064,060 | 7,087,730 | 500,102 | 500,102 | 52,723,092 | 52,773,612 |
| Macoupin--- | 1,144,929 | 1,100,669 | 2,490,214 | 2,572,221 | 14,048 | 14,048 | 18,951,765 | 19,107,672 |
| Madison---- | 439,035 | 439,035 | 19,112,332 | 19,322,032 | 281,710 | 279,710 | 77,571,337 | 78,546,707 |
| Marion----- | --- | --- | 2,040,009 | 2,166,711 | 8,135 | 8,135 | 14,481,344 | 14,541,648 |
| Marshall--- | --- | --- | 1,879,566 | 1,909,105 | 2,891 | 2,891 | 13,476,952 | 13,472,181 |
| Mason------ | --- | --- | 1,456,183 | 1,673,831 | --- | --- | 15,460,399 | 14,921,749 |
| Massac----- | --- | --- | 1,430,195 | 1,425,480 | 44,005 | 41,008 | 6,313,390 | 5,332,048 |
| Menard----- | --- | --- | 1,602,645 | 1,602,935 | 1,595 | 1,595 | 12,576,140 | 12,560,480 |
| Mercer----- | --- | --- | 2,272,505 | 2,278,805 | 120 | 760 | 16,973,258 | 16,847,938 |
| Monroe----- | --- | --- | 2,268,690 | 2,181,860 | --- | 3,905 | 12,525,580 | 12,411,760 |
| Montgomery- | 559,510 | 379,280 | 3,262,674 | 3,238,119 | 13,218 | 13,218 | 21,553,796 | 19,556,611 |
| Morgan----- | --- | --- | 3,271,365 | 3,271,365 | --- | 5,365 | 28,952,580 | 28,948,350 |
| Moultrie--- | --- | --- | 1,402,615 | 1,336,330 | --- | --- | 13,254,260 | 12,036,445 |
| Ogle------- | --- | --- | 3,869,840 | 4,517,625 | --- | --- | 28,063,260 | 28,690,635 |
| Peoria----- | 53,590 | 53,590 | 21,047,124 | 21,174,383 | 133,954 | 133,954 | 101,124,193 | 99,362,707 |
| Perry------ | --- | --- | 1,470,588 | 2,697,731 | --- | 1,470 | 11,819,668 | 13,278,660 |
| Piatt------ | --- | --- | 2,687,249 | 2,707,295 | 9,860 | 9,860 | 18,033,589 | 18,057,665 |
| Pike------- | --- | --- | 2,970,581 | 3,301,981 | 1,020 | 2,545 | 12,312,241 | 12,783,636 |
| Pope------- | --- | 2,945 | 770,810 | 770,815 | --- | 1,315 | 3,015,810 | 3,023,295 |
| Pulaski---- | --- | --- | 470,216 | 470,216 | --- | --- | 5,168,381 | 5,168,381 |
| Putnam----- | 5,810 | 5,810 | 442,212 | 442,164 | 145 | 145 | 3,976,417 | 3,969,049 |
| Randolph--- | 124,950 | 134,090 | 2,991,614 | 3,137,400 | 2,077 | 2,077 | 14,613,786 | 14,684,437 |
| Richland--- | --- | --- | 1,134,053 | 1,166,970 | --- | 970 | 7,158,753 | 7,273,260 |
| Rock Island | --- | --- | 10,400,080 | 10,291,950 | 128,510 | 128,510 | 58,056,190 | 57,916,940 |
| St. Clair-- | 789,120 | 799,867 | 21,240,657 | 21,261,040 | 768,302 | 1,139,720 | 106,045,146 | 108,441,412 |
| Saline----- | 640,720 | 663,503 | 2,072,753 | 2,089,410 | 15,890 | 9,800 | 9,929,009 | 9,923,018 |
| Sangamon--- | --- | --- | 11,213,070 | 11,213,070 | 137,829 | 137,829 | 75,861,309 | 75,741,209 |
| Schuyler--- | --- | --- | 1,005,090 | 1,033,209 | --- | 1,725 | 8,014,199 | 8,070,258 |
| Scott------ | --- | --- | 862,325 | 862,025 | 1,660 | 1,660 | 7,646,325 | 7,640,785 |
| Shelby----- | --- | 19,670 | 2,354,103 | 2,392,912 | --- | 4,495 | 17,857,069 | 17,908,083 |
| Stark------ | --- | --- | 1,861,446 | 1,954,427 | --- | 553 | 10,889,696 | 11,971,810 |
| Stephenson- | --- | --- | 6,023,328 | 6,033,589 | 8,195 | 8,645 | 33,515,273 | 33,612,944 |
| Tazewell--- | --- | --- | 8,943,716 | 9,380,440 | 201,630 | 201,630 | 39,200,956 | 39,650,590 |
| Union------ | --- | --- | 2,044,043 | 2,060,370 | 2,615 | 2,615 | 8,207,718 | 8,233,805 |
| Vermilion-- | 178,865 | 783,355 | 7,216,147 | 9,395,384 | --- | 113,015 | 51,286,671 | 53,995,775 |
| Wabash----- | 86,325 | 86,325 | 1,213,885 | 1,213,885 | 15,655 | 15,655 | 7,596,445 | 7,525,995 |
| Warren----- | --- | --- | 2,783,210 | 2,965,790 | 1,345 | 4,260 | 19,980,455 | 20,158,990 |
| Washington- | 47,176 | 47,176 | 2,266,363 | 2,266,363 | 6,205 | 6,205 | 12,238,142 | 12,238,142 |
| Wayne------ | --- | --- | 1,328,071 | 1,413,035 | 360 | 360 | 7,755,134 | 7,841,761 |
| White------ | --- | --- | 1,035,653 | 1,033,695 | --- | 15,413 | 5,507,736 | 4,913,301 |
| Whiteside-- | --- | --- | 5,401,702 | 5,471,968 | 28,350 | 28,350 | 31,289,421 | 31,325,887 |
| Will------- | --- | --- | 11,703,049 | 11,751,434 | 125,621 | 126,896 | 67,567,645 | 62,286,778 |
| Williamson- | 604,500 | 604,500 | 2,257,699 | 2,269,139 | 7,405 | 7,405 | 13,907,204 | 13,857,064 |
| Winnebago-- | --- | --- | 14,444,045 | 14,433,425 | --- | 223,150 | 67,182,650 | 67,353,915 |
| Woodford--- | --- | --- | 2,061,370 | 2,091,390 | 1,110 | 1,110 | 19,014,560 | 19,036,255 |

## TABLE V

## ASSESSMENT OF PERSONALTY, REAL ESTATE, AND RAILROAD PROPERTY (LOCALLY ASSESSED) BEFORE AND AFTER REVISION BY COUNTY BOARDS OF REVIEW, BY COUNTIES

Assessment Year 1936

| Counties | Real estate | | | | | |
|---|---|---|---|---|---|---|
| | Lands | | Lots | | Total[1] | |
| | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review |
| Adams------- | $19,197,970 | $19,205,660 | $24,003,105 | $23,968,315 | $43,201,075 | $43,173,975 |
| Alexander--- | 3,287,885 | 3,195,830 | 5,706,280 | 5,540,700 | 8,994,165 | 8,736,530 |
| Bond-------- | 6,126,270 | 6,126,565 | 1,763,680 | 1,764,200 | 7,889,950 | 7,890,765 |
| Boone------- | 8,866,550 | 8,862,972 | 5,099,146 | 5,093,846 | 13,965,696 | 13,956,818 |
| Brown------- | 5,049,300 | 5,036,125 | 833,795 | 833,855 | 5,883,095 | 5,869,980 |
| Bureau------ | 15,788,085 | 14,969,250 | 4,632,710 | 5,490,050 | 20,420,795 | 20,459,300 |
| Calhoun----- | 4,482,520 | 4,471,565 | 314,270 | 312,715 | 4,796,790 | 4,784,280 |
| Carroll----- | 9,937,190 | 9,929,190 | 3,547,685 | 3,540,145 | 13,484,875 | 13,469,335 |
| Cass-------- | 7,476,928 | 7,391,580 | 3,678,380 | 3,666,780 | 11,155,308 | 11,058,360 |
| Champaign--- | --- | 24,883,160 | --- | 18,285,660 | --- | 43,168,820 |
| Christian--- | 18,977,885 | 18,977,885 | 6,115,575 | 6,115,575 | 25,093,460 | 25,093,460 |
| Clark------- | 5,271,786 | 5,269,416 | 1,386,040 | 1,384,755 | 6,657,826 | 6,654,171 |
| Clay-------- | 4,222,032 | 4,222,032 | 1,532,950 | 1,532,950 | 5,754,982 | 5,754,982 |
| Clinton----- | 8,196,416 | 8,201,536 | 2,663,004 | 2,662,894 | 10,859,420 | 10,864,430 |
| Coles------- | 10,220,570 | 10,220,000 | 5,983,680 | 5,966,920 | 16,204,250 | 16,186,920 |
| Cook-------- | 74,924,341 | --- | 1,629,178,460 | --- | 1,704,102,801 | --- |
| Crawford---- | 4,986,249 | 4,952,699 | 2,834,785 | 2,762,600 | 7,821,034 | 7,715,299 |
| Cumberland-- | 2,673,069 | 2,672,546 | 557,045 | 560,130 | 3,230,114 | 3,232,676 |
| DeKalb------ | 18,245,640 | 18,243,790 | 9,872,555 | 9,854,730 | 28,118,195 | 28,098,520 |
| DeWitt------ | 10,200,975 | 10,192,265 | 3,100,880 | 3,094,820 | 13,301,855 | 13,287,085 |
| Douglas----- | 11,998,860 | 11,998,600 | 2,350,995 | 2,346,820 | 14,349,855 | 14,345,420 |
| DuPage------ | 10,224,705 | 10,202,485 | 41,246,420 | 41,192,220 | 51,471,125 | 51,394,705 |
| Edgar------- | 13,262,833 | 13,267,908 | 3,301,397 | 3,315,536 | 16,564,230 | 16,583,444 |
| Edwards----- | 2,649,655 | 2,643,905 | 900,650 | 898,870 | 3,550,305 | 3,542,775 |
| Effingham--- | --- | 5,057,723 | --- | 2,898,113 | --- | 7,955,836 |
| Fayette----- | 5,851,950 | 5,851,940 | 2,339,400 | 2,339,020 | 8,191,350 | 8,190,960 |
| Ford-------- | --- | 12,524,695 | --- | 2,016,095 | --- | 14,540,790 |
| Franklin---- | 4,461,950 | 4,516,540 | 4,368,640 | 4,347,700 | 8,830,590 | 8,864,240 |
| Fulton------ | 18,320,350 | 18,424,965 | 7,889,760 | 7,878,680 | 26,210,110 | 26,303,645 |
| Gallatin---- | 3,006,435 | 2,382,233 | 547,760 | 434,753 | 3,554,195 | 2,816,986 |
| Greene------ | --- | 9,664,730 | --- | 2,465,280 | --- | 12,130,010 |
| Grundy------ | 10,222,290 | 10,244,290 | 2,720,520 | 2,743,740 | 12,942,810 | 12,988,030 |
| Hamilton---- | 2,300,480 | 2,209,765 | 556,770 | 551,785 | 2,857,250 | 2,761,550 |
| Hancock----- | 18,101,305 | 18,068,648 | 3,683,864 | 3,649,157 | 21,785,169 | 21,717,805 |
| Hardin------ | 1,878,269 | 1,889,844 | 412,858 | 412,759 | 2,291,127 | 2,302,603 |
| Henderson--- | 8,067,715 | 8,056,830 | 771,788 | 768,853 | 8,839,503 | 8,825,683 |
| Henry------- | 25,092,570 | 25,082,250 | 10,906,170 | 10,883,570 | 35,998,740 | 35,965,820 |
| Iroquois---- | 28,456,576 | 28,454,509 | 4,334,421 | 4,326,561 | 32,790,997 | 32,781,070 |
| Jackson----- | 4,615,543 | 4,550,553 | 3,962,534 | 3,945,329 | 8,578,077 | 8,495,882 |
| Jasper------ | 4,030,865 | 4,060,663 | 602,343 | 601,609 | 4,633,208 | 4,662,272 |
| Jefferson--- | 3,876,261 | 3,942,410 | 3,990,570 | 4,004,659 | 7,866,831 | 7,947,069 |
| Jersey------ | 5,638,055 | 5,635,280 | 2,240,155 | 2,238,455 | 7,878,210 | 7,873,735 |
| Jo Daviess-- | 10,530,535 | 10,529,875 | 3,458,045 | 3,450,725 | 13,988,580 | 13,980,600 |
| Johnson----- | 2,697,167 | 2,055,574 | 612,425 | 450,453 | 3,309,592 | 2,506,027 |
| Kane-------- | 16,420,603 | 16,358,643 | 46,921,038 | 46,587,076 | 63,341,641 | 62,945,719 |
| Kankakee---- | --- | 11,822,060 | --- | 11,073,480 | --- | 22,895,540 |
| Kendall----- | 8,980,820 | 8,982,980 | 1,166,000 | 1,163,960 | 10,146,820 | 10,146,940 |
| Knox-------- | 20,466,135 | 20,470,885 | 21,067,380 | 21,018,455 | 41,533,515 | 41,489,340 |
| Lake-------- | 18,110,310 | 18,079,135 | 47,583,575 | 47,491,460 | 65,693,885 | 65,570,595 |
| LaSalle----- | 36,078,425 | 36,082,665 | 25,421,325 | 25,478,175 | 61,499,750 | 61,560,840 |

---

[1] Does not include coal rights and oil leases.

TABLE V - Continued

| Counties | Coal rights and oil leases | | Personalty | | Railroad property | | Total-all property | |
|---|---|---|---|---|---|---|---|---|
| | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review |
| Adams------ | --- | --- | $8,803,673 | $9,223,973 | $48,890 | $48,890 | $52,053,638 | $52,446,838 |
| Alexander-- | --- | --- | 1,728,466 | 1,673,242 | 89,939 | 89,939 | 10,812,570 | 10,499,711 |
| Bond------- | $153,360 | $169,900 | 1,826,625 | 1,968,960 | 2,035 | 1,480 | 9,871,970 | 10,031,105 |
| Boone------ | --- | --- | 2,377,982 | 2,411,049 | 11,020 | 11,020 | 16,354,698 | 16,378,887 |
| Brown------ | --- | --- | 963,407 | 968,475 | 308 | 308 | 6,846,810 | 6,838,763 |
| Bureau----- | --- | --- | 5,430,677 | 5,453,130 | 11,766 | 11,766 | 25,863,238 | 25,924,196 |
| Calhoun---- | --- | --- | 980,450 | 982,530 | --- | --- | 5,777,240 | 5,766,810 |
| Carroll---- | --- | --- | 2,425,195 | 2,485,375 | 60,225 | 60,225 | 15,970,295 | 16,014,935 |
| Cass------- | --- | --- | 1,909,538 | 1,917,883 | 11,392 | 10,492 | 13,076,238 | 12,986,735 |
| Champaign-- | --- | --- | --- | 7,594,670 | --- | 65,113 | --- | 50,828,603 |
| Christian-- | 436,090 | 436,090 | 3,504,655 | 3,508,860 | 22,484 | 22,484 | 29,056,689 | 29,060,894 |
| Clark------ | 208,878 | 209,148 | 3,541,563 | 3,594,625 | 2,085 | 2,085 | 10,410,352 | 10,460,029 |
| Clay------- | --- | --- | 1,088,167 | 1,171,294 | 1,740 | 1,740 | 6,844,889 | 6,928,016 |
| Clinton---- | 102,318 | 102,318 | 2,769,128 | 2,816,387 | 6,776 | 6,776 | 13,737,642 | 13,789,911 |
| Coles------ | --- | --- | 2,210,741 | 2,207,816 | 68,200 | 68,200 | 18,483,191 | 18,462,936 |
| Cook------- | --- | --- | 496,791,532 | 486,780,235 | 9,393,963 | --- | 2,210,288,296 | --- |
| Crawford--- | 1,096,679 | 1,104,273 | 2,620,498 | 2,795,612 | 5,565 | 5,565 | 11,543,776 | 11,620,749 |
| Cumberland- | 97,425 | 99,890 | 1,168,681 | 1,175,155 | 710 | 1,270 | 4,496,930 | 4,508,991 |
| DeKalb----- | --- | --- | 4,352,670 | 4,563,545 | 10,140 | 10,140 | 32,481,005 | 32,672,205 |
| DeWitt----- | --- | --- | 1,421,520 | 1,767,990 | 49,105 | 49,105 | 14,772,480 | 15,104,180 |
| Douglas---- | --- | --- | 1,999,734 | 2,048,718 | 1,105 | 1,105 | 16,350,694 | 16,395,243 |
| DuPage----- | --- | --- | 7,198,222 | 7,299,847 | 93,750 | 93,750 | 58,763,097 | 58,788,302 |
| Edgar------ | 5,195 | 5,195 | 2,804,123 | 2,874,336 | 3,116 | 3,116 | 19,376,664 | 19,466,091 |
| Edwards---- | --- | --- | 991,074 | 1,014,275 | 130 | 130 | 4,541,509 | 4,557,180 |
| Effingham-- | --- | --- | --- | 2,593,213 | --- | 2,775 | --- | 10,551,824 |
| Fayette---- | 109,560 | 109,560 | 2,575,832 | 2,570,925 | 4,230 | 1,820 | 10,880,972 | 10,873,265 |
| Ford------- | --- | --- | --- | 2,501,100 | --- | 881 | --- | 17,042,771 |
| Franklin--- | 2,646,965 | 2,576,935 | 2,592,222 | 2,579,300 | 3,659 | 3,659 | 14,073,436 | 14,024,134 |
| Fulton----- | 9,160 | 9,160 | 5,445,331 | 5,805,155 | --- | --- | 31,664,601 | 32,117,960 |
| Gallatin--- | 19,810 | 19,032 | 498,914 | 510,100 | 6,465 | 5,812 | 4,079,384 | 3,351,930 |
| Greene----- | --- | --- | --- | 2,119,882 | --- | 9,270 | --- | 14,259,162 |
| Grundy----- | --- | --- | 2,683,336 | 2,978,370 | 3,739 | 3,739 | 15,629,885 | 15,970,139 |
| Hamilton--- | 5,781 | 5,795 | 955,425 | 968,530 | 8,080 | 18,840 | 3,826,536 | 3,754,715 |
| Hancock---- | --- | --- | 3,285,557 | 3,343,595 | 1,145 | 1,145 | 25,071,871 | 25,062,545 |
| Hardin----- | --- | --- | 704,953 | 704,953 | 50 | 50 | 2,996,130 | 3,007,606 |
| Henderson-- | --- | --- | 1,398,463 | 1,995,111 | 1,295 | 1,295 | 10,239,261 | 10,822,089 |
| Henry------ | --- | --- | 6,286,560 | 6,196,025 | 5,913 | 5,913 | 42,291,213 | 42,167,758 |
| Iroquois--- | --- | --- | 5,485,858 | 5,543,053 | 44,896 | 44,896 | 38,321,751 | 38,369,019 |
| Jackson---- | --- | --- | 2,573,552 | 2,612,078 | 630 | 1,420 | 11,152,259 | 11,109,380 |
| Jasper----- | --- | --- | 939,783 | 967,271 | 1,282 | 1,282 | 5,574,273 | 5,630,825 |
| Jefferson-- | 46,235 | 46,235 | 1,785,523 | 1,835,732 | 34,100 | 34,100 | 9,732,689 | 9,863,136 |
| Jersey----- | --- | --- | 1,092,008 | 1,115,480 | 5,730 | 5,730 | 8,975,948 | 8,994,945 |
| Jo Daviess- | --- | --- | 2,798,520 | 2,910,010 | 4,280 | 4,280 | 16,791,380 | 16,894,890 |
| Johnson---- | --- | --- | 868,834 | 888,436 | 790 | 1,160 | 4,179,216 | 3,395,623 |
| Kane------- | --- | --- | 15,477,628 | 15,646,201 | 313,609 | 313,339 | 79,132,878 | 78,905,259 |
| Kankakee--- | --- | --- | --- | 4,290,830 | --- | 25,071 | --- | 27,211,441 |
| Kendall---- | --- | --- | 1,532,325 | 1,536,005 | 715 | 715 | 11,679,860 | 11,683,660 |
| Knox------- | --- | --- | 6,608,072 | 6,721,390 | 787,759 | 788,274 | 48,929,346 | 48,999,004 |
| Lake------- | --- | --- | 11,503,725 | 11,508,410 | 101,605 | 130,470 | 77,291,215 | 77,209,475 |
| LaSalle---- | 56,550 | 43,340 | 13,188,661 | 13,757,200 | 22,109 | 22,109 | 74,767,070 | 75,383,489 |

TABLE V - Continued

| Counties | Real estate | | | | | |
|---|---|---|---|---|---|---|
| | Lands | | Lots | | Total[1] | |
| | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review |
| Lawrence---- | $ 4,599,270 | $ 4,601,540 | $ 1,814,010 | $ 1,805,810 | $ 6,413,280 | $ 6,407,350 |
| Lee--------- | 18,143,165 | 18,144,145 | 8,070,910 | 8,050,510 | 26,214,075 | 26,194,655 |
| Livingston-- | 27,868,645 | 27,868,645 | 5,369,740 | 5,369,740 | 33,238,385 | 33,238,385 |
| Logan------- | 21,612,840 | 21,607,110 | 5,097,770 | 5,093,720 | 26,710,610 | 26,700,830 |
| McDonough--- | 14,061,172 | 14,054,227 | 6,054,140 | 6,050,410 | 20,115,312 | 20,104,637 |
| McHenry----- | --- | 15,258,975 | --- | 12,060,420 | --- | 27,319,395 |
| McLean------ | 32,343,565 | 32,403,595 | 19,172,100 | 19,151,035 | 51,515,665 | 51,554,630 |
| Macon------- | 18,323,470 | 18,312,750 | 26,975,360 | 26,967,500 | 45,298,830 | 45,280,250 |
| Macoupin---- | 10,409,478 | 10,405,943 | 5,007,700 | 5,003,600 | 15,417,178 | 15,409,543 |
| Madison----- | 23,871,245 | 24,268,115 | 34,383,730 | 34,478,295 | 58,254,975 | 58,746,410 |
| Marion------ | 4,817,076 | 4,815,240 | 7,598,945 | 7,652,360 | 12,416,021 | 12,467,600 |
| Marshall---- | 9,712,050 | 9,663,620 | 1,852,525 | 1,851,715 | 11,564,575 | 11,515,335 |
| Mason------- | 10,673,845 | 10,674,372 | 2,603,387 | 2,590,797 | 13,277,232 | 13,265,169 |
| Massac------ | 2,964,285 | 2,371,450 | 1,872,295 | 1,497,836 | 4,836,580 | 3,869,286 |
| Menard------ | 9,092,050 | 9,085,110 | 1,857,805 | 1,847,475 | 10,949,855 | 10,932,585 |
| Mercer------ | 12,361,465 | 12,342,255 | 2,227,430 | 2,221,950 | 14,588,895 | 14,564,205 |
| Monroe------ | 8,139,630 | 8,131,850 | 2,124,325 | 2,118,455 | 10,263,955 | 10,250,305 |
| Montgomery-- | 10,965,925 | 10,962,890 | 4,981,724 | 4,973,004 | 15,947,649 | 15,935,894 |
| Morgan------ | 16,451,620 | 16,440,220 | 9,220,700 | 9,209,250 | 25,672,320 | 25,649,470 |
| Moultrie---- | 9,450,250 | 9,450,250 | 1,241,215 | 1,241,215 | 10,691,465 | 10,691,465 |
| Ogle-------- | 19,196,910 | 19,191,670 | 5,013,155 | 5,010,795 | 24,210,065 | 24,202,465 |
| Peoria------ | 17,176,020 | 17,143,310 | 61,162,430 | 61,069,430 | 78,338,450 | 78,212,740 |
| Perry------- | 6,940,388 | 7,146,025 | 3,408,835 | 3,432,585 | 10,349,223 | 10,578,610 |
| Piatt------- | 12,728,840 | 12,729,240 | 2,610,370 | 2,607,940 | 15,339,210 | 15,337,180 |
| Pike-------- | 8,031,985 | 8,031,310 | 1,454,785 | 1,499,555 | 9,486,770 | 9,530,865 |
| Pope-------- | 1,792,700 | 1,792,700 | 346,025 | 346,025 | 2,138,725 | 2,138,725 |
| Pulaski----- | 2,239,668 | 2,997,960 | 1,169,688 | 1,695,455 | 3,409,356 | 4,693,415 |
| Putnam------ | 3,163,850 | 3,165,410 | 318,100 | 318,020 | 3,481,950 | 3,483,430 |
| Randolph---- | 7,055,180 | 7,047,380 | 4,398,000 | 4,371,740 | 11,453,180 | 11,419,120 |
| Richland---- | 4,172,685 | 4,192,495 | 1,936,450 | 1,933,975 | 6,109,135 | 6,126,470 |
| Rock Island- | 13,603,440 | 13,582,960 | 34,228,450 | 34,219,630 | 47,831,890 | 47,802,590 |
| St. Clair--- | 35,617,015 | 35,491,370 | 57,103,220 | 49,463,895 | 92,720,235 | 84,955,265 |
| Saline------ | 4,450,580 | 4,450,580 | 2,980,000 | 2,980,000 | 7,430,580 | 7,430,580 |
| Sangamon---- | 19,480,100 | 19,470,545 | 44,978,685 | 44,920,415 | 64,458,785 | 64,390,960 |
| Schuyler---- | 6,109,939 | 6,108,439 | 921,270 | 918,705 | 7,031,209 | 7,027,144 |
| Scott------- | 5,810,060 | 5,808,085 | 964,980 | 963,430 | 6,775,040 | 6,771,515 |
| Shelby------ | 12,892,726 | 12,901,371 | 2,629,955 | 2,629,275 | 15,522,681 | 15,530,646 |
| Stark------- | 8,615,690 | 8,613,530 | 1,393,590 | 1,401,280 | 10,009,280 | 10,014,810 |
| Stephenson-- | 14,922,675 | 14,918,965 | 12,702,875 | 12,675,905 | 27,625,550 | 27,594,870 |
| Tazewell---- | 22,470,750 | 22,486,380 | 7,701,760 | 7,701,020 | 30,172,510 | 30,187,400 |
| Union------- | 4,487,376 | 4,471,009 | 1,642,812 | 1,637,327 | 6,130,188 | 6,108,336 |
| Vermilion--- | 23,673,940 | 23,448,030 | 20,296,393 | 20,198,810 | 43,970,333 | 43,646,840 |
| Wabash------ | 3,809,030 | 3,426,330 | 2,401,100 | 2,156,990 | 6,210,130 | 5,583,320 |
| Warren------ | 14,004,660 | 14,000,180 | 3,190,840 | 3,187,170 | 17,195,500 | 17,187,350 |
| Washington-- | 8,617,965 | 8,617,965 | 1,302,640 | 1,302,640 | 9,920,605 | 9,920,605 |
| Wayne------- | 5,162,784 | 5,162,784 | 1,264,630 | 1,264,630 | 6,427,414 | 6,427,414 |
| White------- | 3,566,822 | 2,984,772 | 912,330 | 897,791 | 4,479,152 | 3,882,563 |
| Whiteside--- | 15,469,556 | 15,466,176 | 10,478,889 | 10,473,799 | 25,948,445 | 25,939,975 |
| Will-------- | --- | 22,561,272 | --- | 24,803,444 | --- | 47,364,716 |
| Williamson-- | 5,113,590 | 5,083,030 | 5,819,740 | 5,801,210 | 10,933,330 | 10,884,240 |
| Winnebago--- | 12,172,535 | 12,172,535 | 40,693,190 | 40,693,190 | 52,865,725 | 52,865,725 |
| Woodford---- | 14,882,430 | 14,887,530 | 2,072,565 | 2,074,385 | 16,954,995 | 16,961,915 |

[1] Does not include coal rights and oil leases.

TABLE V - Concluded

| Counties | Coal rights and oil leases | | Personalty | | Railroad property | | Total-all property | |
|---|---|---|---|---|---|---|---|---|
| | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review | Assessors | Board of review |
| Lawrence--- | $1,402,395 | $1,402,395 | $2,166,001 | $2,301,125 | $1,090 | $1,090 | $9,982,766 | $10,111,960 |
| Lee-------- | --- | --- | 4,975,826 | 5,083,157 | 1,105 | 1,235 | 31,191,006 | 31,279,047 |
| Livingston- | --- | --- | 5,941,240 | 5,941,240 | 2,860 | 3,520 | 39,182,485 | 39,183,145 |
| Logan------ | --- | --- | 4,107,820 | 4,198,280 | 17,590 | 17,590 | 30,836,020 | 30,916,700 |
| McDonough-- | --- | --- | 3,768,064 | 3,845,292 | 700 | 700 | 23,884,076 | 23,950,629 |
| McHenry---- | --- | --- | --- | 5,419,575 | --- | 15,940 | --- | 32,754,910 |
| McLean----- | --- | --- | 6,642,247 | 7,001,070 | 161,885 | 161,885 | 58,146,822 | 58,717,585 |
| Macon------ | --- | --- | 7,245,258 | 7,296,343 | 499,772 | 499,772 | 53,043,860 | 53,076,365 |
| Macoupin--- | 1,097,839 | 1,048,338 | 2,563,695 | 2,615,036 | 21,651 | 21,651 | 19,100,363 | 19,094,568 |
| Madison---- | 437,322 | 437,335 | 18,687,803 | 18,756,695 | 285,080 | 300,375 | 77,665,180 | 78,240,815 |
| Marion----- | --- | --- | 2,091,374 | 2,083,290 | 7,499 | 7,499 | 14,514,894 | 14,558,389 |
| Marshall--- | --- | --- | 1,950,476 | 1,963,010 | 2,836 | 2,836 | 13,517,887 | 13,481,181 |
| Mason------ | --- | --- | 1,729,239 | 1,730,239 | --- | --- | 15,007,471 | 14,995,408 |
| Massac----- | --- | --- | 1,372,420 | 1,381,099 | 28,975 | 26,171 | 6,237,975 | 5,276,556 |
| Menard----- | --- | --- | 1,575,590 | 1,575,590 | 1,595 | 1,595 | 12,527,040 | 12,509,770 |
| Mercer----- | --- | --- | 2,282,190 | 2,290,090 | 180 | 685 | 16,871,265 | 16,854,980 |
| Monroe----- | --- | --- | 2,213,080 | 2,230,650 | 625 | 4,075 | 12,477,660 | 12,485,030 |
| Montgomery- | 379,280 | 379,280 | 3,437,274 | 3,472,840 | 8,626 | 8,626 | 19,772,829 | 19,796,640 |
| Morgan----- | --- | --- | 3,188,360 | 3,187,755 | 3,975 | 3,975 | 28,864,655 | 28,841,200 |
| Moultrie--- | --- | --- | 1,314,550 | 1,314,550 | 700 | 700 | 12,006,715 | 12,006,715 |
| Ogle------- | --- | --- | 4,061,640 | 4,756,905 | 3,225 | 3,225 | 28,274,930 | 28,962,595 |
| Peoria----- | 51,900 | 51,900 | 21,087,044 | 21,252,980 | 76,419 | 76,419 | 99,553,813 | 99,594,039 |
| Perry------ | --- | --- | 2,213,610 | 2,589,770 | 3,021 | 3,021 | 12,565,854 | 13,171,401 |
| Piatt------ | --- | --- | 2,701,191 | 2,792,389 | 9,470 | 9,470 | 18,049,871 | 18,139,039 |
| Pike------- | --- | --- | 3,204,955 | 3,456,571 | 1,020 | 2,495 | 12,692,745 | 12,989,931 |
| Pope------- | 3,250 | 3,250 | 819,630 | 819,630 | 1,315 | 1,315 | 2,962,920 | 2,962,920 |
| Pulaski---- | --- | --- | 470,216 | 470,216 | 4,135 | 5,370 | 3,883,707 | 5,169,001 |
| Putnam----- | 4,450 | 4,450 | 483,870 | 492,181 | 355 | 355 | 3,970,625 | 3,980,416 |
| Randolph--- | 136,520 | 136,520 | 2,807,800 | 2,944,380 | 2,095 | 2,095 | 14,399,595 | 14,502,115 |
| Richland--- | --- | --- | 1,163,085 | 1,197,090 | 855 | 855 | 7,273,075 | 7,324,415 |
| Rock Island- | --- | --- | 9,920,581 | 10,376,466 | 128,091 | 128,091 | 57,880,562 | 58,307,147 |
| St. Clair-- | 811,645 | 796,382 | 21,983,995 | 21,623,530 | 764,565 | 1,043,020 | 116,280,440 | 108,418,197 |
| Saline----- | 386,440 | 386,440 | 2,037,735 | 2,033,440 | 18,400 | 11,873 | 9,873,155 | 9,862,333 |
| Sangamon--- | --- | --- | 11,532,640 | 11,532,640 | 135,166 | 135,166 | 76,126,591 | 76,058,766 |
| Schuyler--- | --- | --- | 980,660 | 1,005,750 | 1,725 | 1,725 | 8,013,594 | 8,034,619 |
| Scott------ | --- | --- | 729,809 | 733,575 | 1,660 | 1,660 | 7,506,509 | 7,506,750 |
| Shelby----- | 20,450 | 20,450 | 2,326,442 | 2,393,427 | 6,030 | 5,980 | 17,875,603 | 17,950,503 |
| Stark------ | --- | --- | 1,898,933 | 2,105,915 | 555 | 553 | 11,908,766 | 12,121,278 |
| Stephenson- | --- | --- | 5,876,780 | 6,212,110 | 5,695 | 5,895 | 33,508,025 | 33,812,875 |
| Tazewell--- | --- | --- | 10,345,890 | 10,805,000 | 201,585 | 201,585 | 40,719,985 | 41,193,985 |
| Union------ | --- | --- | 2,070,569 | 2,080,769 | 1,635 | 1,635 | 8,202,392 | 8,190,740 |
| Vermilion-- | 814,915 | 685,825 | 8,558,180 | 9,751,710 | 87,008 | 112,935 | 53,430,436 | 54,197,310 |
| Wabash----- | 83,910 | 83,910 | 1,224,275 | 1,224,275 | --- | 11,275 | 7,518,315 | 6,902,780 |
| Warren----- | --- | --- | 3,171,580 | 3,237,330 | 1,140 | 4,120 | 20,368,220 | 20,428,800 |
| Washington- | 51,470 | 51,470 | 2,284,475 | 2,284,475 | 6,205 | 6,205 | 12,262,755 | 12,262,755 |
| Wayne------ | --- | --- | 1,234,845 | 1,262,871 | 450 | 450 | 7,662,709 | 7,690,735 |
| White------ | --- | --- | 928,483 | 983,420 | 13,672 | 13,672 | 5,421,307 | 4,879,655 |
| Whiteside-- | --- | --- | 5,474,542 | 5,542,989 | 29,875 | 29,875 | 31,452,862 | 31,512,839 |
| Will------- | --- | --- | --- | 11,274,810 | --- | 126,150 | --- | 58,765,676 |
| Williamson- | 601,670 | 601,670 | 2,793,724 | 2,819,500 | 18,500 | 18,500 | 14,347,224 | 14,323,910 |
| Winnebago-- | --- | --- | 15,143,285 | 15,143,285 | 223,205 | 223,205 | 68,232,215 | 68,232,215 |
| Woodford--- | --- | --- | 2,248,140 | 2,247,570 | 765 | 765 | 19,203,900 | 19,210,250 |

## TABLES VI AND VII

## ASSESSMENT OF STEAM AND ELECTRIC RAILROADS OPERATING IN ILLINOIS: PROPERTY OF EACH RAILROAD AND SYSTEM AS CLASSIFIED FOR ASSESSMENT PURPOSES, BY COUNTIES

### Assessment Years 1935 and 1936

These tables together with the next three succeeding provide a complete and detailed record of the distribution of the 1935 and 1936 railroad assessments among the railroads and counties of the State. Starting with aggregate assessments against particular railroads or railroad systems (determined by application of allocation and equalization factors[1] to a unit valuation) these tables show in detail the breaking down of these total valuations among the component parts of the railroad system, among the various types of railroad property, and among Illinois counties.[2]

The statutory method of distributing railroad assessments had been unchanged at the time of the 1935 and 1936 assessments since its enactment in 1872. The consequences of the application of the rule have, however, been considerably changed since that time by economic and social developments in general, but more particularly by changes in the nature of corporate organization of American railroads. The provision drafted during a period of railroad construction and when there were large numbers of small companies operating more or less independently yielded results quite different from those arising from its application to a small number of well established and integrated railroad systems. The law calls for a tax return and an assessment against every corporation owning or operating a railroad. More often than not the building up of a railroad system involves the abandonment of corporate charters of lines purchased and leads eventually to a single corporation holding the entire property. Some of the Illinois railroads, as this development took place amended their returns in such a manner as to include the property of the consolidated lines or branches with the principal return; others continued to make separate returns for various parts of their lines as in previous years when separate corporations actually existed. The importance of these diverging procedures is in the effect they have upon the distribution of the railroad property. The rates for the distribution of railroad track and rolling stock (more than ninety per cent of the total assessment) apply uniformly over the entire mileage reported on that return. Specifically, if a rate of $25,000 per mile is determined for main track, that rate applies to main track throughout the line or lines covered in the return even though some of them may be branches or of definitely secondary significance. On the contrary, if several returns are filed with a view to including in any one return only that property which from a standpoint of use and earning value to the system is of comparable significance, several rates per mile may be used (one for each return), and they may be made to vary with the importance of the different sections of the line or lines.[3]

In actual operation, therefore, by the manner in which they filed their returns some of the Illinois railroads have tended to preserve the kind of distribution of their assessment that existed originally. Assessment authorities in the State have acquieced in this policy, despite a definite statutory injunction to the contrary. Their attitude can be explained in many ways; ignorance of the law, indifference and lack of understanding as to its application, and the gradualness of change in condition are probably the most significant factors.

Given the determination of the total assessment and the manner in which the return is filed, the distribution of the assessment among the types of railroad property is the next step. This procedure is largely arbitrary and relies for guidance mainly on the return of the railroad, the practice in previous years and the proportions used for other railroads. While the statute designates the various classes of railroad property and requires that the value of each shall be determined, it suggests no method or formula by which this may be accomplished. The statutory classification and the manner in which it is shown in this table follows.

---

[1] Railroad assessments made by the Tax Commission for the years 1935 and 1936 were equalized at thirty-seven per cent throughout the State. Even though many counties employed very different equalization ratios in assessing real estate and personal property, the Commission, on the opinion of the Attorney General, used a uniform figure for all counties.

[2] Methods employed in making railroad assessments are discussed in the 15th Annual Report, 1933, pp. 180 ff.

[3] It is rather difficult to appraise in any detail the consequences of these two methods from the standpoint of the effects on the amount of railroad taxes. Apart from the influence exerted on assessment procedures by the filing of a multiplicity of returns, the consolidated return appears to have made for lower taxes. It tended to place larger values in rural and slightly urbanized districts where tax rates were conspicuously lower. From a standpoint of local governments, the latter method also gave a somewhat larger proportion of assessed value to the rural and semi-rural districts. On the other hand, reductions in assessed values which were made possible by filing several returns may have off-set any advantages of the nature indicated.

RAILROAD TRACK - This designation includes main track (whether first, second, third or fourth), side and turnout track, and right of way. It also includes stations, roundhouses and other structures located on the right of way. The words of the statute are "a strip of land extending on each side of such railroad track, and embracing the same, together with all the stations and improvements thereon." The courts have interpreted this designation to include bridges and approaches thereto. To effect a proper allocation of this property the statute provides that "side or second track, and all turnouts, and all station houses, depots, machine shops or other buildings" shall be taxed at their situs. This distribution is shown in the table under the headings "Main Track and Right of Way", "Buildings on Right of Way", "Second and Additional Main Track", and "Side and Turnout Track". The classification "Second and Additional Main Track" embraces only second track excepting in those cases indicated by a footnote reference. There are thirteen railroads that have third or fourth main track. All mileage figures for the various types of track are shown in miles and decimal fractions instead of miles and feet as heretofore.

ROLLING STOCK - This class of property is distributed among the counties in proportion to the miles of main track over which the rolling stock is operated. For this purpose it is necessary to know not only the miles of track owned and leased, but also the miles operated under trackage agreements. This mileage is shown in the column adjoining the assessed value of rolling stock. The stub indicates the county in which and the railroad over which the trackage right extends. In some instances there are several railroads in one county from which trackage rights are leased by the railroad in question; separate mileage and assessment totals are given for each such line, but the column for total Tax Commission assessment combines all assessment figures within the particular county.

RAILROAD LANDS, LOTS AND PERSONALTY - This designation covers all railroad property not included in "railroad track" or "rolling stock." It is locally assessed and commonly referred to as Class C personalty and Class D lands and lots. It covers virtually all non-operating tangibles and some operating property, mainly personalty. The Illinois statute does not make use of the distinction commonly employed in many states which classifies railroad property according to whether or not it is used in connection with the operation of the railroad. However, in practice such a distinction is roughly applicable in Illinois.

The last three columns of each table give the aggregate assessment by the Tax Commission, by the local assessors, and the grand total by both of these agencies.

All of the above information is cross classified in such a way as to be shown for each railroad system, its subsidiary assessment divisions, and the counties in which they operate. The railroads are arranged alphabetically within four classes. The first three classes are divided into two sections: railroad and terminal and switching companies. Class I roads are steam roads with gross operating revenues in excess of $1,000,000 annually; Class II are those with gross revenues between $1,000,000 and $100,000; Class III are those with gross revenues of less than $100,000; and Class IV are electric railroads not included in some steam railroad system. Scattered throughout the table are references to "right of way only". This classification embraces real estate held for future construction of line or right of way from which track has been removed and which has not been broken up into parcels or sold to other persons. Inasmuch as railway mileage has been declining for some years, the number of miles of right of way listed in the footnotes represents, at the present time, abandoned line. Separate totals for assessments are given for this classification throughout the table; however, the assessment figures are included in the columns giving total Tax Commission assessment and the grand total assessment.

In 1935 several changes were made in the manner of filing returns, and several roads having right of way only were returned to local officials for assessment. These changes may be found listed at the end of each table.

TABLE VI

ASSESSMENT OF STEAM AND ELECTRIC RAILROADS OPERATING IN ILLINOIS; PROPERTY OF EACH RAILROAD AND SYSTEM AS CLASSIFIED FOR ASSESSMENT PURPOSES, BY COUNTIES

Assessment Year 1935

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Track-age rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Com-mission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| | | $ | $ | | $ | | $ | | $ | $ | $ | $ |
| GRAND TOTAL------------ | 11,997.7415 | 247,234,816 | 38,215,241 | 3,154.9094 | 31,070,911 | 9,460.8062 | 65,009,206 | 1,536.3829 | 52,307,315 | 433,899,167 | 15,186,539 | 449,085,706 |
| RIGHT OF WAY ONLY | 109.8192 | 57,916 | 3,608 | --- | --- | .3250 | 154 | --- | --- | --- | --- | --- |
| TOTAL-CLASS I RAILROADS- | 11,122.2039 | 184,077,619 | 29,037,425 | 2,755.1617 | 27,460,317 | 7,828.7676 | 53,282,667 | 1,226.4306 | 47,979,554 | 341,874,281 | 10,235,306 | 352,109,587 |
| RIGHT OF WAY ONLY | --- | 36,699 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ALTON SYSTEM---------- | '690.9535 | 9,352,245 | 1,016,032 | 226.1597 | 2,256,892 | 392.5839 | 2,681,033 | 8.9184 | 2,217,194 | 17,537,985 | 387,829 | 17,925,814 |
| RIGHT OF WAY ONLY | --- | 14,589 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Alton------------------ | 311.5108 | 5,263,286 | 951,974 | 226.1597 | 2,256.892 | 290.0413 | 2,021,472 | 3.8752 | 999,143 | 11,492,767 | 358,824 | 11,851,591 |
| Cook------------------- | 26.4331 | 446,614 | 395,718 | 26.4332 | 263,781 | 78.4309 | 546,632 | --- | 83,740 | 1,738,909 | 138,440 | 1,877,349 |
| Cook(Chgo.Un.Sta.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | .7652 | 2,424 | | | |
| Grundy----------------- | 20.0108 | 338,102 | 4,215 | 15.7631 | 157,303 | .4.4513 | 31,024 | --- | 63,394 | 594,038 | 2,075 | 596,113 |
| Jersey----------------- | 2.8020 | 47,344 | --- | 2.8021 | 27,962 | --- | --- | --- | 8,877 | 84,183 | 1,420 | 85,603 |
| Livingston------------- | 29.4877 | 498,224 | 10,610 | 29.4877 | 294,263 | 12.8101 | 89,281 | . --- | 93,417 | 985,795 | --- | 985,795 |
| Logan------------------ | 27.1354 | 458,480 | 12,000 | 27.1354 | 270,790 | 10.1352 | 70,638 | --- | 85,965 | 897,873 | 12,890 | 910,763 |
| Macoupin--------------- | 40.9620 | 692,093 | 8,230 | 33.1735 | 331,045 | 13,1318 | 91,524 | --- | 129,767 | 1,252,659 | 1,720 | 1,254,379 |
| Madison---------------- | 36.3629 | 614,387 | 32,585 | 4.4772 | 44,680 | 29,5449 | 205,916 | --- | 115,198 | 1,022,619 | 13,570 | 1,036,189 |
| Madison(Term.RR.Sys. St.Lo.Mer.Brdg)C.1-S- | --- | --- | --- | --- | --- | --- | --- | 3.1100 | 9,853 | | | |
| McLean----------------- | 42.4930 | 717,962 | 364,905 | 42.4930 | 424,046 | 50.0689 | 348,961 | --- | 134,618 | 1,990,492 | 158,300 | 2,148,792 |
| Sangamon--------------- | 34.2998 | 579,530 | 49,675 | 31.3847 | 313,194 | 33.4227 | 232,943 | --- | 108,662 | 1,284,004 | 10,440 | 1,294,444 |
| St. Clair-------------- | 1.4618 | 24,697 | 55,716 | --- | --- | 22.9021 | 159,618 | --- | 4,631 | 244,662 | 810 | 245,472 |
| Will------------------- | 50.0623 | 845,853 | 18,320 | 13.0098 | 129.828 | 35.1434 | 244,935 | --- | 158,597 | 1,397,533 | 19,159 | 1,416,692 |
| Bloom. Jack. & Rood.--- | 148.0576 | 1,798,011 | 35,103 | --- | --- | 54.5877 | 380,454 | --- | 469,046 | 2,682,614 | 19,310 | 2,701,924 |
| Cass------------------- | 2.4506 | 29,760 | 320 | --- | --- | .9781 | 6,816 | --- | 7,763 | 44,659 | 4,875 | 49,534 |
| Greene----------------- | 16.2864 | 197,782 | 17,203 | --- | --- | 18.9961 | 132,395 | --- | 51,595 | 398,975 | 11,265 | 410,240 |
| Logan------------------ | 1.3375 | 16,243 | --- | --- | --- | .1971 | 1,374 | --- | 4,237 | 21,854 | --- | 21,854 |
| Mason------------------ | 12.8627 | 156,204 | 3,460 | --- | --- | 3.4604 | 24,118 | --- | 40,749 | 224,531 | --- | 224,531 |
| McLean----------------- | 14.7205 | 178,765 | 580 | --- | --- | 2.4443 | 17,036 | --- | 46,634 | 243,015 | 100 | 243,115 |
| Menard----------------- | 23.2424 | 282,256 | 2,035 | --- | --- | 4.7517 | 33,117 | --- | 73,632 | 391,040 | 620 | 391,660 |
| Morgan----------------- | 28.4817 | 345,881 | 6,800 | --- | --- | 10.0161 | 69,808 | --- | 90,230 | 512,719 | 540 | 513,259 |
| Pike------------------- | 24.1233 | 292,956 | 1,430 | --- | --- | 6.3940 | 44,563 | --- | 76,424 | 415,373 | 910 | 416,283 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sangamon------------- | .3644 | 4,425 | --- | --- | --- | --- | --- | --- | 1,154 | 5,579 | --- | 5,579 |
| Scott---------------- | 3.8146 | 46,324 | 70 | --- | --- | 4.0521 | 28,242 | --- | 12,085 | 86,721 | 100 | 86,821 |
| Tazewell------------- | 20.3735 | 247,415 | 3,205 | --- | --- | 3.2978 | 22,985 | --- | 64,543 | 338,148 | 900 | 339,048 |
| | | | | | | | | | | | | |
| Dwight & Peoria-------- | 80.5309 | 574,024 | 6,971 | --- | --- | 10.0481 | 34,485 | --- | 255,122 | 870,602 | 2,985 | 873,587 |
| LaSalle--------------- | 12.2666 | 87,437 | 1,590 | --- | --- | 2.9498 | 10,124 | --- | 38,861 | 138,012 | 1,255 | 139,267 |
| Livingston----------- | 22.1557 | 157,926 | 730 | --- | --- | 2.2816 | 7,831 | --- | 70,189 | 236,676 | 210 | 236,886 |
| Marshall------------- | 29.0623 | 207,156 | 2,701 | --- | --- | 2.6767 | 9,186 | --- | 92,069 | 311,112 | 300 | 311,412 |
| Tazewell------------- | 3.7669 | 26,850 | 440 | --- | --- | .6952 | 2,386 | --- | 11,934 | 41,610 | 880 | 42,490 |
| Woodford------------- | 13.2794 | 94,655 | 1,510 | --- | --- | 1.4448 | 4,958 | --- | 42,069 | 143,192 | 340 | 143,532 |
| | | | | | | | | | | | | |
| Iles Murrayville------- | 34.3605 | 417,275 | 5,061 | --- | --- | 6.6530 | 46,369 | --- | 108,854 | 577,559 | --- | 577,559 |
| Morgan--------------- | 16.0574 | 195,001 | 2,981 | --- | --- | 2.6993 | 18,813 | --- | 50,870 | 267,665 | --- | 267,665 |
| Sangamon------------- | 18.3031 | 222,274 | 2,080 | --- | --- | 3.9537 | 27,556 | --- | 57,984 | 309,894 | --- | 309,894 |
| | | | | | | | | | | | | |
| Quincy Carrollton & St.Louis------------- | 22.9367 | 163,493 | 7,293 | --- | --- | 5.5328 | 18,988 | --- | 72,664 | 277,027 | 300 | 277,327 |
| Right of way only[1]-- | --- | 14,589 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Jersey--------------- | 3.2643 | 23,268 | --- | --- | --- | 2.3646 | 8,115 | --- | 10,342 | 41,725 | --- | 41,725 |
| Greene--------------- | 19.6724 | 140,225 | 7,293 | --- | --- | 3.1682 | 10,873 | --- | 62,322 | 225,834 | 300 | 226,134 |
| Greene(R/W) [1]----- | --- | 5,121 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Macoupin(R/W) [1]----- | --- | 9,376 | --- | --- | --- | --- | --- | --- | --- | 9,376 | --- | 9,376 |
| Montgomery(R/W) [1]----- | --- | 92 | --- | --- | --- | --- | --- | --- | --- | 92 | --- | 92 |
| | | | | | | | | | | | | |
| St.Louis Jacksonville & Chicago----------- | 39.2828 | 477,050 | 5,070 | --- | --- | 6.0009 | 41,824 | --- | 124,448 | 648,392 | 2,550 | 650,942 |
| Greene--------------- | 21.9851 | 266,986 | 1,980 | --- | --- | 4.2591 | 29,684 | --- | 69,649 | 368,299 | 300 | 368,599 |
| Jersey--------------- | 14.0678 | 170,840 | 3,090 | --- | --- | 1.7418 | 12,140 | --- | 44,567 | 230,637 | 2,250 | 232,887 |
| Madison-------------- | 3.2299 | 39,224 | --- | --- | --- | --- | --- | --- | 10,232 | 49,456 | --- | 49,456 |
| | | | | | | | | | | | | |
| St.Louis, Peoria, & Northern------------- | 54.2742 | 659,106 | 4,560 | --- | --- | 19.7201 | 137,441 | 5.0432 | 187,917 | 989,024 | 3,860 | 992,884 |
| Logan---------------- | 15.5286 | 188,579 | 1,950 | --- | --- | 3.3060 | 23,042 | --- | 49,194 | 262,765 | --- | 262,765 |
| Mason---------------- | .9718 | 11,801 | --- | --- | --- | .9171 | 6,392 | --- | 3,078 | 21,271 | --- | 21,271 |
| Menard--------------- | 8.1430 | 98,889 | 200 | --- | --- | 1.5068 | 10,502 | --- | 25,797 | 135,388 | 100 | 135,488 |
| Peoria (Peo. & Pkn.Un.) C.1-S--------------- | --- | --- | --- | --- | --- | --- | --- | 1.5000 | 4,752 | 4,752 | 100 | 4,852 |
| Sangamon------------- | 8.4368 | 102,456 | 80 | --- | --- | 9.0089 | 62,788 | --- | 26,728 | 192,052 | --- | 192,052 |
| Tazewell------------- | 21.1940 | 257,381 | 2,330 | --- | --- | 4.9813 | 34,717 | --- | 67,143 | 372,796 | 3,660 | 376,456 |
| Tazewell(Peo.& Pkn.Un.) C.1-S--------------- | --- | --- | --- | --- | --- | --- | --- | 3.5432 | 11,225 | | | |
| | | | | | | | | | | | | |
| ATCHISON, TOPEKA & SANTA FE SYSTEM------ | 282.1762 | 8,996,315 | 860,163 | 214.8632 | 2,144,163 | 255.9110 | 1,783,596 | 7.6911 | 1,530,230 | 15,314,467 | 367,157 | 15,681,624 |
| | | | | | | | | | | | | |
| Atch.,Top.& Santa Fe--- | 229.9148 | 8,133,465 | 825,353 | 214.8632 | 2,144,163 | 245.9209 | 1,713,970 | 1.7426 | 1,223,151 | 14,040,102 | 356,567 | 14,396,669 |
| Cook----------------- | 20.1926 | 714,334 | 552,359 | 20.1509 | 201,090 | 98.4710 | 686,304 | --- | 106,617 | 2,268,268 | 243,374 | 2,511,642 |
| Cook (Chgo.& West. Ind.) C.1-S---------- | --- | --- | --- | --- | --- | --- | --- | 1.2875 | 6,798 | | | |
| Cook (I.C.Sys.-Chgo. Mdsn.& North.) C.1--- | --- | --- | --- | --- | --- | --- | --- | .1451 | 766 | | | |
| DuPage--------------- | 4.9051 | 173,523 | 50 | 4.9051 | 48,949 | .7004 | 4,881 | --- | 25,899 | 253,302 | 35 | 253,337 |
| Grundy--------------- | 20.1879 | 714,166 | 12,083 | 18.6049 | 185,662 | 7.9572 | 55,458 | --- | 106,592 | 1,073,961 | --- | 1,073,961 |

TABLE VI Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Track-age rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Com-mission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax commission | By local assessors | |
| ATCHISON, TOPEKA & SANTA FE SYSTEM-Cont'd | | | | | | | | | | | | |
| Hancock | 7.2790 | $257,501 | $4,337 | 7.2790 | $72,639 | 4.1142 | $28,674 | --- | $38,433 | $401,584 | $245 | $401,829 |
| Henderson | 22.5155 | 796,510 | 10,643 | 22.5155 | 224,687 | 8.0025 | 55,774 | --- | 118,882 | 1,206,496 | 1,210 | 1,207,706 |
| Knox | 24.9212 | 881,613 | 55,763 | 24.9212 | 248,694 | 22.0252 | 153,507 | --- | 131,584 | 1,471,161 | 86,225 | 1,557,386 |
| LaSalle | 21.2583 | 752,035 | 69,911 | 21.2583 | 212,141 | 23.4301 | 163,299 | --- | 112,244 | 1,309,630 | 10,010 | 1,319,640 |
| Livingston | 8.3904 | 296,817 | 2,708 | 8.3904 | 83,729 | 1.9400 | 13,521 | --- | 44,301 | 441,076 | 40 | 441,116 |
| Marshall | 22.9741 | 812,730 | 7,336 | 22.9741 | 229,263 | 5.0400 | 35,126 | --- | 121,303 | 1,205,758 | 690 | 1,206,448 |
| Peoria | 28.1778 | 996,819 | 69,794 | 28.1778 | 281,192 | 40.0348 | 279,027 | --- | 148,779 | 1,775,611 | 7,630 | 1,783,241 |
| Warren | 20.4078 | 721,945 | 11,034 | 20.4078 | 203,653 | 6.9750 | 48,613 | --- | 107,753 | 1,092,998 | 510 | 1,093,508 |
| Will | 28.7051 | 1,015,472 | 29,335 | 15.2782 | 152,464 | 27.2305 | 189,786 | --- | 151,563 | 1,540,257 | 6,598 | 1,546,855 |
| Will (Alton) C.1 | --- | --- | --- | --- | --- | --- | --- | .3100 | 1,637 | | | |
| Atchison, Topeka & Santa Fe-Pekin Branch | 52.2614 | 862,850 | 34,810 | --- | --- | 9.9901 | 69,626 | 5.9485 | 307,079 | 1,274,365 | 10,590 | 1,284,955 |
| LaSalle | 4.3832 | 72,437 | 1,027 | --- | --- | .6864 | 4,783 | --- | 23,143 | 101,390 | --- | 101,390 |
| Livingston | 5.9485 | 97,465 | 130 | --- | --- | .3497 | 2,438 | --- | 31,139 | 131,172 | --- | 131,172 |
| Tazewell | 21.2583 | 351,324 | 27,848 | --- | --- | 5.4362 | 37,888 | --- | 112,244 | 542,227 | 9,930 | 552,157 |
| Tazewell (Tol.Peo.& West.) C.1 | --- | --- | --- | --- | --- | --- | --- | 2.4475 | 12,923 | | | |
| Woodford | 20.6714 | 341,624 | 5,805 | --- | --- | 3.5178 | 24,517 | --- | 109,145 | 499,576 | 660 | 500,236 |
| Woodford (Tol.Peo.& West.) C.1 | --- | --- | --- | --- | --- | --- | --- | 3.5010 | 18,485 | | | |
| BALTIMORE & OHIO SYSTEM | 484.2212 | 8,446,986 | 482,029 | 9.1324 | 91,134 | 183.7705 | 1,280,804 | 38.7831 | 2,761,463 | 13,062,416 | 233,939 | 13,296,355 |
| Balt. Ohio & Chicago | 1.6701 | 151,493 | 44,844 | 1.6701 | 16,666 | 28.0021 | 195,163 | 17.3299 | 100,320 | 508,486 | 106,833 | 615,319 |
| Cook | 1.6701 | 151,493 | 44,844 | 1.6701 | 16,666 | 28.0021 | 195,163 | --- | 8,818 | 508,486 | 106,833 | 615,319 |
| Cook (B. & O. Chgo. Term.) C.1-S | --- | --- | --- | --- | --- | --- | --- | 11.0701 | 58,450 | | | |
| Cook (C.R.I. & P.) C.1 | --- | --- | --- | --- | --- | --- | --- | 6.2598 | 33,052 | | | |
| Balt. & Ohio Connecting | 2.2939 | 208,084 | 84,940 | 2.2949 | 22,901 | 6.4345 | 44,846 | --- | 12,112 | 372,883 | 148 | 373,031 |
| Cook | 2.2939 | 208,084 | 84,940 | 2.2949 | 22,901 | 6.4345 | 44,846 | --- | 12,112 | 372,883 | 148 | 373,031 |
| Balt. & Ohio-St. Louis Div | 146.4099 | 3,610,115 | 288,465 | 4.6176 | 46,080 | 93.4922 | 651,602 | 7.9000 | 814,756 | 5,411,018 | 90,575 | 5,501,593 |
| Clay | 22.9243 | 565,257 | 85,000 | --- | --- | 13.6157 | 94,896 | --- | 121,040 | 866,193 | --- | 866,193 |
| Clinton | 30.7620 | 758,515 | 21,307 | --- | --- | 14.5282 | 101,256 | --- | 162,423 | 1,043,501 | 1,100 | 1,044,601 |
| Lawrence | 21.4690 | 529,373 | 18,839 | --- | --- | 19.0017 | 132,434 | --- | 113,356 | 794,002 | 1,710 | 795,712 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Madison(Term.RR.Sys.) C.1-S | --- | --- | --- | --- | --- | --- | --- | 2.4601 | 12,989 | 12,989 | --- | 12,989 |
| Marion | 24.0527 | 593,080 | 7,085 | --- | --- | 6.6655 | 46,456 | --- | 126,998 | 773,619 | 1,080 | 774,699 |
| Richland | 20.6821 | 509,973 | 9,625 | --- | --- | 5.9262 | 41,302 | --- | 109,202 | 670,102 | 415 | 670,517 |
| St. Clair | 26.5198 | 653,917 | 146,609 | 4.6176 | 46,080 | 33.7549 | 235,258 | --- | 140,025 | 1,250,612 | 86,270 | 1,336,882 |
| St. Clair(Alton)C.1 | --- | --- | --- | --- | --- | --- | --- | 1.3799 | 7,286 | | | |
| St. Clair(Term.RR. Sys.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 4.0600 | 21,437 | | | |
| Balt.& Ohio- Springfield Div. | 225.6108 | 3,025,712 | 25,601 | .5498 | 5,487 | 32.7421 | 228,198 | 5.0233 | 1,217,748 | 4,502,746 | 2,750 | 4,505,496 |
| Cass | 25.7419 | 345,229 | 3,481 | --- | --- | 4.7349 | 33,000 | --- | 135,917 | 519,422 | 330 | 519,752 |
| Cass(C.B.& Q.Sys.- St.L.R.I.& C.)C.1 | --- | --- | --- | --- | --- | --- | --- | .3400 | 1,795 | | | |
| Christian | 30.8589 | 413,855 | 5,355 | --- | --- | 5.7707 | 40,219 | --- | 162,935 | 622,364 | 450 | 622,814 |
| Clay | 25.6282 | 343,705 | 2,320 | --- | --- | 2.7430 | 19,118 | --- | 135,317 | 500,460 | --- | 500,460 |
| Effingham | 22.4068 | 300,502 | 2,120 | --- | --- | 2.4760 | 17,256 | --- | 118,308 | 438,186 | 450 | 438,636 |
| Fayette | 1.3279 | 17,808 | 15 | --- | --- | --- | --- | --- | 7,011 | 24,834 | --- | 24,834 |
| Gallatin | 16.7424 | 224,536 | 2,890 | --- | --- | 2.4256 | 16,905 | --- | 88,400 | 346,741 | 250 | 346,991 |
| Gallatin(L. & N.) | --- | --- | --- | --- | --- | --- | --- | 2.6534 | 14,010 | | | |
| Sangamon | 35.0909 | 470,612 | 2,780 | .5498 | 5,487 | 9.0636 | 63,170 | --- | 185,280 | 738,047 | 450 | 738,497 |
| Sangamon(Chgo.& Ill. Mid.)C.1 | --- | --- | --- | --- | --- | --- | --- | 1.9500 | 10,296 | | | |
| Sangamon(Alton RR.)C.1 | --- | --- | --- | --- | --- | --- | --- | .0799 | 422 | | | |
| Shelby | 17.7707 | 238,326 | 1,425 | --- | --- | 1.3863 | 9,662 | --- | 93,829 | 343,242 | 320 | 343,562 |
| Wayne | 25.3742 | 340,299 | 2,790 | --- | --- | 1.9916 | 13,881 | --- | 133,976 | 490,946 | 200 | 491,146 |
| White | 24.6689 | 330,840 | 2,425 | --- | --- | 2.1504 | 14,987 | --- | 130,252 | 478,504 | 300 | 478,804 |
| Cincinnati,Indianapolis & Western | 108.2365 | 1,451,582 | 38,179 | --- | --- | 23.0996 | 160,995 | 8.5299 | 616,527 | 2,267,283 | 33,633 | 2,300,916 |
| Christian | 15.4927 | 207,777 | 3,016 | --- | --- | 2.2110 | 15,410 | --- | 81,802 | 308,005 | 318 | 308,323 |
| Douglas | 27.9514 | 374,861 | 8,153 | --- | --- | 5.1660 | 36,006 | --- | 147,583 | 566,603 | --- | 566,603 |
| Edgar | 21.4934 | 288,252 | 6,457 | --- | --- | 5.1528 | 35,913 | --- | 113,485 | 444,107 | 631 | 444,738 |
| Macon | 16.3116 | 218,758 | 15,452 | --- | --- | 5.1860 | 36,144 | --- | 86,125 | 401,095 | 24,922 | 426,017 |
| Macon(Wabash)C.1 | --- | --- | --- | --- | --- | --- | --- | 8.4500 | 44,616 | | | |
| Piatt | 15.0815 | 202,262 | 3,015 | --- | --- | 1.6243 | 11,320 | --- | 79,631 | 296,228 | 490 | 296,718 |
| Sangamon | 11.9059 | 159,672 | 2,086 | --- | --- | 3.7595 | 26,202 | --- | 62,863 | 251,245 | 7,272 | 258,517 |
| Sangamon(Alton)C.1 | --- | --- | --- | --- | --- | --- | --- | .0799 | 422 | | | |
| Chesapeake & Ohio | --- | --- | --- | --- | --- | --- | --- | 24.2799 | 76,919 | 76,919 | 4,092 | 81,011 |
| Cook(N.Y.C.& St.L.)C.1 | --- | --- | --- | --- | --- | --- | --- | 8.8701 | 28,100 | 76,919 | 4,092 | 81,011 |
| Cook(I.C.)C.1 | --- | --- | --- | --- | --- | --- | --- | 9.9299 | 31,458 | | | |
| Cook(C.J.Ry.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 5.4799 | 17,361 | | | |
| CHICAGO BURLINGTON & QUINCY SYS. | 1628.2585 | 35,169,561 | 3,888,362 | 517.7974 | 5,167,203 | 1035.3994 | 7,216,318 | 115.0093 | 6,903,342 | 58,344,786 | 2,224,863 | 60,569,649 |
| Chgo.Burl. & Northern | 93.2422 | 2,363,131 | 60,675 | 30.3275 | 302,644 | 39.1354 | 272,758 | 13.0367 | 420,865 | 3,420,073 | 4,010 | 3,424,083 |
| Carroll | 47.3386 | 1,199,750 | 47,996 | 12.5737 | 125,475 | 28.4116 | 198,017 | --- | 187,461 | 1,758,699 | 2,190 | 1,760,889 |
| Jo Daviess | 22.1911 | 562,411 | 11,004 | 17.7538 | 177,169 | 6.2486 | 43,551 | --- | 87,877 | 933,638 | 1,395 | 935,033 |
| JoDaviess(I.C.Sys.)C.1 | --- | --- | --- | --- | --- | --- | --- | 12.8700 | 50,966 | --- | --- | --- |
| JoDaviess(I.C.Sys.- Dun.& Dub.Brdg.)C.1 | --- | --- | --- | --- | --- | --- | --- | .1667 | 660 | --- | --- | --- |

TABLE VI Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Track-age rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Chgo.Burl. & No.-Cont'd. | | | | | | | | | | | | |
| Ogle | 18.6301 | $472,162 | $1,675 | --- | --- | 4.4752 | $31,190 | --- | $73,775 | $578,802 | --- | $578,802 |
| Whiteside | 5.0824 | 128,808 | --- | --- | --- | --- | --- | --- | 20,126 | 148,934 | $425 | 149,359 |
| Chgo.Burl.& Quincy | 838.5590 | 21,252,442 | 3,380,311 | 277.7769 | 2,771,991 | 673.0182 | 4,690,667 | 1.8152 | 3,327,882 | 35,423,293 | 2,135,821 | 37,559,114 |
| Adams | 77.0729 | 1,953,336 | 98,302 | --- | --- | 33.5661 | 233,942 | --- | 305,209 | 2,590,789 | 8,955 | 2,599,744 |
| Bureau | 72.8068 | 1,845,216 | 42,230 | 40.6320 | 405,475 | 20.5670 | 143,344 | --- | 288,315 | 2,724,580 | 2,265 | 2,726,845 |
| Cook | 15.4843 | 392,434 | 1,697,726 | 35.5760[7] | 355,020 | 194.8381 | 1,357,943 | --- | 61,318 | 3,869,570 | 1,015,271 | 4,884,841 |
| Cook(Chgo.Un.Sta.)Cl-S | --- | --- | --- | --- | --- | --- | --- | .7900 | 3,128 | | | |
| Cook(I.C.Sys.-Chgo. Mdsn.& North.)C.1 | --- | --- | --- | --- | --- | --- | --- | .5053 | 2,001 | | | |
| DeKalb | 5.3974 | 136,791 | 11,220 | 5.3973 | 53,861 | 3.8607 | 26,907 | --- | 21,373 | 250,152 | 275 | 250,427 |
| DuPage | 21.6661 | 549,106 | 105,367 | 36.4613[7] | 363,855 | 17.9209 | 124,901 | --- | 85,798 | 1,229,027 | 13,195 | 1,242,222 |
| Fulton | 51.2549 | 1,299,005 | 21,999 | 4.6688 | 46,590 | 15.4589 | 107,742 | --- | 202,969 | 1,678,305 | 575 | 1,678,880 |
| Hancock | 41.3621 | 1,048,282 | 6,649 | --- | --- | 5.2183 | 36,370 | --- | 163,794 | 1,255,095 | 525 | 1,255,620 |
| Henderson | 32.4061 | 821,299 | 4,288 | 17.8919 | 178,546 | 5.5697 | 38,819 | --- | 128,328 | 1,171,280 | 245 | 1,171,525 |
| Henry | 35.2582 | 893,587 | 20,864 | 14.6213 | 145,910 | 14.6727 | 102,263 | --- | 139,623 | 1,302,247 | 490 | 1,302,737 |
| Kane | 22.0831 | 559,675 | 596,197 | 8.1974[7] | 81,803 | 40.1551 | 279,865 | --- | 87,449 | 1,604,989 | 250,205 | 1,855,194 |
| Kendall | 33.4820 | 848,568 | 11,903 | 14.3850 | 143,551 | 9.9030 | 69,020 | --- | 132,589 | 1,205,631 | 715 | 1,206,346 |
| Knox | 71.3623 | 1,808,606 | 588,919 | 47.9290[7] | 478,293 | 205.6584 | 1,433,356 | --- | 282,595 | 4,591,769 | 821,550 | 5,413,319 |
| LaSalle | 80.3570 | 2,036,568 | 73,021 | 25.5875 | 255,343 | 32.7441 | 228,214 | --- | 318,214 | 2,913,419 | 6,815 | 2,920,234 |
| LaSalle(C.& N.W.- Branch Lines)C.1 | --- | --- | --- | --- | --- | --- | --- | .5199 | 2,059 | | | |
| Lee | 39.6523 | 1,004,947 | 3,031 | --- | --- | 3.0432 | 21,210 | --- | 157,023 | 1,186,211 | 210 | 1,186,421 |
| McDonough | 34.2678 | 868,483 | 34,630 | 5.5504 | 55,388 | 19.4841 | 135,796 | --- | 135,700 | 1,229,997 | 840 | 1,230,837 |
| Mercer | 35.8529 | 908,654 | 5,735 | --- | --- | 7.9063 | 55,103 | --- | 141,977 | 1,111,469 | 550 | 1,112,019 |
| Peoria | 44.9053 | 1,138,080 | 21,474 | --- | --- | 19.6021 | 136,619 | --- | 177,825 | 1,473,998 | 10,465 | 1,484,463 |
| Pike | 29.4555 | 746,520 | 793 | --- | --- | 1.6572 | 11,551 | --- | 116,644 | 875,508 | 100 | 875,608 |
| Schuyler | 11.3902 | 288,672 | 2,498 | --- | --- | 1.0214 | 7,119 | --- | 45,105 | 343,394 | 100 | 343,494 |
| Stark | 20.9265 | 530,362 | 2,313 | --- | --- | 2.2576 | 15,734 | --- | 82,869 | 631,278 | 125 | 631,403 |
| Warren | 20.8790 | 529,157 | 12,373 | 20.8790 | 208,356 | 6.3286 | 44,108 | --- | 82,681 | 876,675 | 330 | 877,005 |
| Whiteside | 41.2363 | 1,045,094 | 18,779 | --- | --- | 11.5847 | 80,741 | --- | 163,296 | 1,307,910 | 2,020 | 1,309,930 |
| Chicago & Iowa | 90.2220 | 2,286,585 | 42,227 | 8.3729 | 83,555 | 28.0981 | 195,832 | --- | 357,279 | 2,965,478 | 15,530 | 2,981,008 |
| DeKalb | 18.5560 | 470,285 | 5,883 | --- | --- | 4.7236 | 32,922 | --- | 73,482 | 582,572 | 250 | 582,822 |
| Kane | 14.3112 | 362,702 | 592 | --- | --- | 2.8154 | 19,622 | --- | 56,672 | 439,588 | 155 | 439,743 |
| Lee | 8.8691 | 224,779 | 389 | 2.6733 | 26,677 | .7335 | 5,112 | --- | 35,122 | 292,079 | 75 | 292,154 |
| Ogle | 39.8639 | 1,010,309 | 27,547 | 5.6996 | 56,878 | 10.3178 | 71,911 | --- | 157,861 | 1,324,506 | --- | 1,324,506 |
| Winnebago | 8.6218 | 218,510 | 7,816 | --- | --- | 9.5078 | 66,265 | --- | 34,142 | 326,733 | 15,050 | 341,783 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fenton & Thompson | 12.6209 | 199,914 | 539 | --- | --- | 2.3258 | 16,209 | --- | 49,979 | 266,641 | 3,270 | 269,911 |
| Whiteside | 12.6209 | 199,914 | 539 | --- | --- | 2.3258 | 16,209 | --- | 49,979 | 266,641 | 3,270 | 269,911 |
| Fulton Co.Narrow Gauge | 28.7496 | 349,135 | 929 | --- | --- | 2.3365 | 16,285 | --- | 113,849 | 480,198 | 45 | 480,243 |
| Fulton | 28.7496 | 349,135 | 929 | --- | --- | 2.3365 | 16,285 | --- | 113,849 | 480,198 | 45 | 480,243 |
| Galesburg & Rio | 12.1913 | 193,110 | 529 | --- | --- | 4.0757 | 28,406 | --- | 48,278 | 270,323 | 50 | 270,373 |
| Knox | 12.1913 | 193,110 | 529 | --- | --- | 4.0757 | 28,406 | --- | 48,278 | 270,323 | 50 | 270,373 |
| Herrin & Southern | 38.4741 | 609,429 | 5,678 | --- | --- | 11.3350 | 79,001 | 15.7878 | 214,877 | 908,985 | 5,505 | 914,490 |
| Johnson | 8.0027 | 126,762 | 3,394 | --- | --- | 1.3205 | 9,204 | --- | 31,690 | 224,568 | --- | 224,568 |
| Johnson(C.& E.I.-So. Div.)C.1 | --- | --- | --- | --- | --- | --- | --- | 13.5148 | 53,518 | | | |
| Massac | 16.1909 | 256,464 | 1,707 | --- | --- | 8.1472 | 56,782 | --- | 64,116 | 379,069 | 5,470 | 384,539 |
| Williamson | 14.2805 | 226,203 | 577 | --- | --- | 1.8673 | 13,015 | --- | 56,551 | 305,348 | 35 | 305,383 |
| Williamson(C.& E.I.- So.Div.)C.1 | --- | --- | --- | --- | --- | --- | --- | 2.2730 | 9,002 | | | |
| Illinois Valley & Northern | 58.2886 | 707,857 | 18,745 | --- | --- | 12.7907 | 89,146 | --- | 230,823 | 1,046,571 | 620 | 1,047,191 |
| Bureau | 30.1034 | 365,576 | 2,624 | --- | --- | 2.8661 | 19,976 | --- | 119,210 | 507,386 | 175 | 507,561 |
| LaSalle | 28.1852 | 342,281 | 16,121 | --- | --- | 9.9246 | 69,170 | --- | 111,613 | 539,185 | 445 | 539,630 |
| Jacksonville & St.Louis | 120.4002 | 1,907,139 | 114,827 | 106.5385 | 1,063,168 | 61.4328 | 428,162 | 54.6510 | 693,203 | 4,206,499 | 22,613 | 4,229,112 |
| Bond | 27.1119 | 429,453 | 13,262 | 26.1532 | 260,988 | 4.3377 | 30,232 | --- | 107,363 | 841,298 | 820 | 842,118 |
| Clinton | 15.3902 | 243,780 | 2,492 | 15.3902 | 153,581 | 4.9434 | 34,453 | --- | 60,945 | 604,838 | 950 | 605,788 |
| Clinton(B.& O.Sys.- M.L.)C.1 | --- | --- | --- | --- | --- | --- | --- | 27.6735 | 109,587 | | | |
| Macoupin | 17.7764 | 281,577 | 13,794 | 17.7764 | 177,394 | 8.1184 | 56,582 | --- | 70,394 | 599,741 | 150 | 599,891 |
| Marion | 2.5119 | 39,789 | 74,538 | 2.5119 | 25,067 | 35.1799 | 245,190 | --- | 9,947 | 394,531 | 6,500 | 401,031 |
| Montgomery | 20.3473 | 322,302 | 3,715 | 7.4443 | 74,288 | 2.5419 | 17,716 | --- | 80,576 | 498,597 | 11,638 | 510,235 |
| Morgan | 28.6794 | 454,281 | 6,891 | 28.6794 | 286,197 | 5.1820 | 36,117 | --- | 113,570 | 898,996 | 2,525 | 901,521 |
| Morgan(Jack.& Hav.)C.2 | --- | --- | --- | --- | --- | --- | --- | .4900 | 1,940 | | | |
| Sangamon | 8.5831 | 135,957 | 135 | 8.5831 | 85,653 | 1.1295 | 7,872 | --- | 33,990 | 263,607 | 30 | 263,637 |
| St.Clair(B.& O.Sys.- M.L.)C.1 | --- | --- | --- | --- | --- | --- | --- | 26.4875 | 104,891 | 104.891 | --- | 104,891 |
| Lowell & Southern | 3.6983 | 44,912 | --- | --- | --- | .3680 | 2,565 | --- | 14,645 | 62,122 | 400 | 62,522 |
| LaSalle | 3.6983 | 44,912 | --- | --- | --- | .3680 | 2,565 | --- | 14,645 | 62,122 | 400 | 62,522 |
| Northern & Southern Illinois | 52.3000 | 828,432 | 34,800 | 42.3182 | 422,302 | 77.9150 | 543,036 | --- | 207,108 | 2,035,678 | 1,384 | 2,037,062 |
| Franklin | 19.3203 | 306,033 | 19,280 | 13.7822 | 137,536 | 55.7178 | 388,330 | --- | 76,508 | 927,687 | 139 | 927,826 |
| Jefferson | 25.3820 | 402,051 | 2,210 | 25.3820 | 253,292 | .8985 | 6,262 | --- | 100,513 | 764,328 | 1,185 | 765,513 |
| Marion | 3.1540 | 49,959 | --- | 3.1540 | 31,474 | .9728 | 6,780 | --- | 12,490 | 100,703 | --- | 100,703 |
| Williamson | 4.4437 | 70,389 | 13,310 | --- | --- | 20.3259 | 141,664 | --- | 17,597 | 242,960 | 60 | 243,020 |
| St.Louis,Rock Island & Chicago | 279.5123 | 4,427,475 | 229,102 | 52.4634 | 523,543 | 122.5682 | 854,251 | 29.7186 | 1,224,554 | 7,258,925 | 35,615 | 7,294,540 |
| Cass | 10.8535 | 171,921 | 122,891 | 10.5244 | 105,025 | 38.6531 | 269,398 | --- | 42,980 | 712,215 | 6,440 | 718,655 |
| Fulton | 16.4682 | 260,856 | 5,522 | 14.6214 | 145,910 | 3.6044 | 25,121 | --- | 65,214 | 502,623 | 825 | 503,448 |
| Greene | 23.8332 | 377,517 | 6,215 | --- | --- | 4.2939 | 29,927 | --- | 94,379 | 508,038 | 590 | 508,628 |
| Henderson | 14.7788 | 234,096 | 259 | --- | --- | .6060 | 4,224 | --- | 58,524 | 297,103 | 75 | 297,178 |

TABLE VI Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Trackage rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| St.Louis,Rock Island & Chicago-Cont'd. |  |  |  |  |  |  |  |  |  |  |  |  |
| Henry | 27.1479 | $430,023 | $4,362 | --- | --- | 7.7030 | $53,687 | --- | $107,505 | $595,577 | $225 | $595,802 |
| Jersey | 5.7095 | 90,438 | 189 | --- | --- | .3110 | 2,167 | --- | 22,610 | 115,404 | 100 | 115,504 |
| Knox | 5.3511 | 84,762 | 1,456 | --- | --- | .1470 | 1,024 | --- | 21,190 | 108,432 | 25 | 108,457 |
| Macoupin | 13.4864 | 213,624 | 1,105 | --- | --- | 1.7684 | 12,325 | --- | 53,406 | 280,460 | 170 | 280,630 |
| Madison | 8.8953 | 140,901 | 1,070 | --- | --- | 1.0494 | 7,314 | --- | 35,225 | 272,968 | 690 | 273,658 |
| Madison(N.Y.C.Sys. Alton Br.)C.1 | --- | --- | --- | --- | --- | --- | --- | 17.5879 | 69,648 |  |  |  |
| Madison(Ill.Term.Sys. M.&I.B.&B.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 4.7500 | 18,810 |  |  |  |
| McDonough | 18.9379 | 299,976 | 832 | 11.9390 | 119,142 | 4.8544 | 33,833 | --- | 74,994 | 528,777 | 75 | 528,852 |
| Mercer | 9.0199 | 142,875 | 346 | --- | --- | .3398 | 2,368 | --- | 35,719 | 181,308 | 50 | 181,358 |
| Morgan | 9.5105 | 150,648 | 4,105 | 4.8788 | 48,686 | 2.0089 | 14,001 | --- | 37,662 | 255,102 | 200 | 255,302 |
| Rock Island | 25.6989 | 407,070 | 67,868 | --- | --- | 31.4981 | 219,530 | --- | 101,768 | 800,307 | 16,645 | 816,952 |
| Rock Island(D.R.I.&N. W.)C.2-S | --- | --- | --- | --- | --- | --- | --- | 1.0280 | 4,071 |  |  |  |
| St.Clair | .9620 | 15,237 | 6,520 | --- | --- | 12.7709 | 89,008 | --- | 3,809 | 120,364 | 2,375 | 122,739 |
| St.Clair(N.Y.C.Sys. Alton Br.)C.1 | --- | --- | --- | --- | --- | --- | --- | 1.4621 | 5,790 |  |  |  |
| Schuyler | 13.5580 | 214,758 | 1,232 | 10.4998 | 104,780 | 3.1765 | 22,139 | --- | 53,690 | 396,599 | 1,625 | 398,224 |
| Scott | 18.4812 | 292,743 | 727 | --- | --- | 2.4854 | 17,322 | --- | 73,186 | 383,978 | 160 | 384,138 |
| Warren | 34.3845 | 544,650 | 3,649 | --- | --- | 3.4199 | 23,835 | --- | 136,163 | 708,297 | 140 | 708,437 |
| Whiteside | 22.4355 | 355,380 | 754 | --- | --- | 3.8781 | 27,028 | --- | 88,845 | 491,373 | 5,205 | 496,578 |
| Whiteside(C.& N.W.)C.1 | --- | --- | --- | --- | --- | --- | --- | 4.8906 | 19,366 |  |  |  |
| CHICAGO & EASTERN ILLINOIS SYSTEM | 569.7701 | 7,637,310 | 470,558 | 176.3403 | 1,759,735 | 392.4394 | 2,615,372 | 99.8502 | 2,121,356 | 14,626,441 | 284,451 | 14,910,892 |
| RIGHT OF WAY ONLY | --- | 22,110 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chgo.& East.Ill.-No.Div | 312.4646 | 5,064,926 | 358,183 | 175.4780 | 1,751,130 | 260.5070 | 1,815,630 | 96.1002 | 1,294,333 | 10,284,202 | 238,673 | 10,522,875 |
| Champaign | 37.4135 | 606,457 | 5,335 | --- | --- | 8.5485 | 59,580 | --- | 118,526 | 789,898 | 733 | 790,631 |
| Christian | 3.8858 | 62,987 | 5,250 | .2966 | 2,960 | 4.1009 | 28,582 | --- | 12,310 | 136,544 | 50 | 136,594 |
| Christian(N.Y.C.Sys.-- St.L.Div.)C.1 | --- | --- | --- | --- | --- | --- | --- | 7.7195 | 24,455 |  |  |  |
| Cook | 11.8609 | 192,259 | 46,877 | 14.9180 | 148,870 | 84.8570 | 591,419 | --- | 37,575 | 1,070,444 | 126,118 | 1,196,562 |
| Cook(Chgo.& West.Ind.) C.1-S | --- | --- | --- | --- | --- | --- | --- | 16.8701 | 53,444 |  |  |  |
| Douglas | 25.4695 | 412,851 | 37,503 | 20.8861 | 208,427 | 22.9241 | 159,771 | --- | 80,688 | 899,240 | --- | 899,240 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Effingham------------ | 10.1661 | 164,788 | 226 | --- | --- | 1.5277 | 10,647 | --- | 32,206 | 207,867 | 30 | 207,897 |
| Iroquois------------- | 52.4727 | 850,562 | 24,117 | 36.3258 | 362,502 | 18.8042 | 131,058 | --- | 166,234 | 1,534,473 | 377 | 1,534,850 |
| Kankakee------------- | 20.6715 | 335,078 | 8,250 | 29.5598 | 294,984 | 11.9072 | 82,988 | --- | 65,488 | 786,788 | 700 | 787,488 |
| Macoupin(N.Y.C.Sys. St.Lo.Div.)C.1------- | --- | --- | --- | --- | --- | --- | --- | 1.0178 | 3,224 | 3,224 | --- | 3,224 |
| Madison-------------- | --- | --- | 9,863 | --- | --- | 10.5682 | 73,656 | --- | --- | 194,429 | 15,325 | 209,754 |
| Madison(Term.RR.Sys.- St.L.Mer.Brdg.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | 31.8894 | 101,026 | | | |
| Madison(N.Y.C.Sys.- St.L.Div.)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 3.1201 | 9,884 | | | |
| Montgomery(N.Y.C.Sys.- St.L.Div.)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 35.4833 | 112,411 | 112,411 | --- | 112,411 |
| Moultrie------------- | 17.7870 | 288,319 | 4,147 | 17.7870 | 177,499 | 4.3572 | 30,368 | --- | 56,349 | 556,682 | --- | 556,682 |
| Shelby--------------- | 42.5960 | 690,465 | 10,837 | 2.9744 | 29,682 | 13.0958 | 91,273 | --- | 134,944 | 957,201 | 880 | 958,081 |
| Vermilion------------ | 78.1633 | 1,266,995 | 201,819 | 32.4868 | 324,192 | 74.8756 | 521,853 | --- | 247,621 | 2,562,480 | 93,670 | 2,656,150 |
| Will----------------- | 11.9783 | 194,165 | 3,959 | 20.2435 | 202,014 | 4.9406 | 34,435 | --- | 37,948 | 472,521 | 790 | 473,311 |
| Chgo. East.Ill.-So.Div | 167.6714 | 1,947,671 | 105,437 | .8623 | 8,605 | 100.4261 | 699,930 | 3.7500 | 543,063 | 3,304,706 | 3,413 | 3,308,119 |
| Alexander------------ | 17.3449 | 201,478 | 6,084 | .8623 | 8,605 | 9.7973 | 68,284 | --- | 54,948 | 351,279 | 2,169 | 353,448 |
| Alexander(I.C.Sys.- So.Ill.Br.)C.1------- | --- | --- | --- | --- | --- | --- | --- | 1.3100 | 4,150 | | | |
| Alexander(So.Ill.-Mo.- Brdg.Co.)----------- | --- | --- | --- | --- | --- | --- | --- | 2.4400 | 7,730 | | | |
| Effingham------------ | 3.7620 | 43,699 | 661 | --- | --- | 1.2146 | 8,465 | --- | 11,918 | 64,743 | 20 | 64,763 |
| Fayette-------------- | 16.6563 | 193,479 | 3,157 | --- | --- | 4.7907 | 33,389 | --- | 52,767 | 282,792 | 56 | 282,848 |
| Franklin------------- | 23.2954 | 270,600 | 11,923 | --- | --- | 20.6783 | 144,120 | --- | 73,800 | 500,443 | 188 | 500,631 |
| Jefferson------------ | 24.5227 | 284,856 | 6,974 | --- | --- | 8.9228 | 62,188 | --- | 77,688 | 431,706 | 660 | 432,366 |
| Johnson-------------- | 22.6441 | 263,034 | 5,922 | --- | --- | 7.8137 | 54,458 | --- | 71,737 | 395,151 | --- | 395,151 |
| Marion--------------- | 25.7477 | 299,086 | 61,653 | --- | --- | 23.0567 | 160,697 | --- | 81,569 | 603,005 | 200 | 603,205 |
| Pulaski-------------- | 12.5099 | 145,314 | 823 | --- | --- | 1.9224 | 13,398 | --- | 39,631 | 199,166 | --- | 199,166 |
| Williamson----------- | 21.1884 | 246,125 | 8,240 | --- | --- | 22.2296 | 154,931 | --- | 67,125 | 476,421 | 120 | 476,541 |
| Chgo. East.Ill.- Br.Lines ---------- | 89.6341 | 624,713 | 6,938 | --- | --- | 31.5063 | 99,812 | --- | 283,960 | 1,015,423 | 36,858 | 1,052,281 |
| Iroquois------------- | 20.2416 | 141,076 | 905 | --- | --- | 2.4074 | 7,627 | --- | 64,126 | 213,734 | 246 | 213,980 |
| Johnson-------------- | 2.1366 | 14,891 | 5 | --- | --- | 1.0614 | 3,362 | --- | 6,768 | 25,026 | --- | 25,026 |
| Kankakee------------- | 11.5524 | 80,516 | 1,138 | --- | --- | 10.3131 | 32,672 | --- | 36,598 | 150,924 | 6,635 | 157,559 |
| Massac--------------- | 10.1205 | 70,536 | 2,206 | --- | --- | 9.3652 | 29,669 | --- | 32,062 | 134,473 | 28,532 | 163,005 |
| Pulaski-------------- | 4.6333 | 32,292 | 441 | --- | --- | .5691 | 2,120 | --- | 14,678 | 49,531 | --- | 49,531 |
| Vermilion------------ | 40.9497 | 285,402 | 2,243 | --- | --- | 7.6901 | 24,362 | --- | 129,728 | 441,735 | 1,445 | 443,180 |
| Eastern Illinois & Peoria-R/W only (C.& E.I.Sys.)------- | --- | 22,110 | --- | --- | --- | --- | --- | --- | --- | 22,110 | 5,507 | 27,617 |
| Christian(R/W) ²----- | --- | 6,358 | --- | --- | --- | --- | --- | --- | --- | 6,358 | 4,472 | 10,830 |
| Fayette(R/W) ²----- | --- | 9,845 | --- | --- | --- | --- | --- | --- | --- | 9,845 | --- | 9,845 |
| Montgomery(R/W) ²----- | --- | 4,565 | --- | --- | --- | --- | --- | 35.4833 | --- | 4,565 | --- | 4,565 |
| Sangamon(R/W) ²----- | --- | 1,342 | --- | --- | --- | --- | --- | --- | --- | 1,342 | 1,035 | 2,377 |
| Chicago & Erie--------- | --- | --- | --- | --- | --- | --- | --- | 27.1326 | 143,260 | 143,260 | 8,029 | 151,289 |
| Cook(Chgo.&West.Ind.) C.1-S--------------- | --- | --- | --- | --- | --- | --- | --- | 19.9900 | 105,547 | 143,260 | 8,029 | 151,289 |
| Cook(Belt Ry.of Chgo.) C.1-S--------------- | --- | --- | --- | --- | --- | --- | --- | 7.1426 | 37,713 | | | |

TABLE VI Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Trackage rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| Chicago Great Western-- | 153.0508 | $1,777,838 | $72,910 | 37.9878 | $379,089 | 86.4099 | $602,242 | 24.1400 | $421,005 | $3,253,084 | $53,115 | $3,306,199 |
| Cook------------------ | 5.5614 | 64,600 | 12,580 | 5.5613 | 55,498 | 18.5983 | 129,623 | --- | 13,214 | 300,059 | 42,550 | 342,609 |
| Cook(B.& O.C.T.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | 10.3300 | 24,544 |  |  |  |
| DeKalb---------------- | 23.9299 | 277,970 | 22,190 | --- | --- | 10.9478 | 76,301 | --- | 56,857 | 433,318 | 200 | 433,518 |
| DuPage---------------- | 17.7415 | 206,085 | 5,625 | 1.2228 | 12,204 | 10.0136 | 69,791 | --- | 42,154 | 335,859 | 4,600 | 340,459 |
| JoDaviess------------- | 31.3701 | 364,395 | 9,590 | 29.7972 | 297,352 | 17.4801 | 121,829 | --- | 74,535 | 900,514 | 2,800 | 903,314 |
| JoDaviess(I.C.Sys.-Char.Line)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 12.8500 | 30,532 |  |  |  |
| JoDaviess(I.C.Sys.-Dun.& Dub.Br.)C.1---- | --- | --- | --- | --- | --- | --- | --- | .0799 | 190 |  |  |  |
| JoDaviess(C.B.& Q.Sys.-C.B.& N.)C.1-------- | --- | --- | --- | --- | --- | --- | --- | .8801 | 2,091 |  |  |  |
| Kane------------------ | 18.3689 | 213,374 | 4,900 | --- | --- | 10.0152 | 69,802 | --- | 43,644 | 331,720 | 1,880 | 333,600 |
| Ogle------------------ | 28.0159 | 325,433 | 8,575 | --- | --- | 11.3303 | 78,968 | --- | 66,566 | 479,542 | --- | 479,542 |
| Stephenson------------ | 28.0631 | 325,981 | 9,450 | 1.4065 | 14,035 | 8.0246 | 55,928 | --- | 66,678 | 472,072 | 1,085 | 473,157 |
| Chicago & Illinois Midland----------------- | 106.2135 | 1,721,677 | 127,993 | --- | --- | 67.7682 | 472,317 | 25.3767 | 917,130 | 3,239,117 | 107,553 | 3,346,670 |
| Christian------------- | 14.4570 | 234,342 | 76,071 | --- | --- | 15.5697 | 108,515 | --- | 100,760 | 519,688 | 20,264 | 539,952 |
| Mason----------------- | 32.7438 | 530,763 | 8,428 | --- | --- | 8.7837 | 61,219 | --- | 228,211 | 828,621 | --- | 828,621 |
| Menard---------------- | 21.4398 | 347,530 | 6,461 | --- | --- | 8.0186 | 55,886 | --- | 149,427 | 559,304 | 800 | 560,104 |
| Peoria(Peo.& Pek.Un.)-C.1-S---------------- | --- | --- | --- | --- | --- | --- | --- | 1.6470 | 11,478 | 11,478 | 56,026 | 67,504 |
| Sangamon-------------- | 26.3856 | 427,700 | 33,362 | --- | --- | 26.9417 | 187,773 | --- | 183,897 | 945,523 | 29,303 | 974,826 |
| Sangamon(Alton)C.1---- | --- | --- | --- | --- | --- | --- | --- | .1699 | 1,184 |  |  |  |
| Sangamon(I.C.Sys.-G.E.St.L.& C.)C.1---- | --- | --- | --- | --- | --- | --- | --- | 16.0134 | 111,607 |  |  |  |
| Tazewell-------------- | 11.1873 | 181,342 | 3,671 | --- | --- | 8.4545 | 58,924 | --- | 77,971 | 374,503 | 1,160 | 375,663 |
| Tazewell(Peo.& Pek.Un.) C.1 S---------------- | --- | --- | --- | --- | --- | --- | --- | 7.5464 | 52,595 |  |  |  |
| Chicago,Indianapolis & Louisville--------- | --- | --- | --- | --- | --- | --- | --- | 19.8601 | 89,132 | 89,132 | 2,472 | 91,604 |
| Cook(Chgo. & West.Ind.) C.1-S---------------- | --- | --- | --- | --- | --- | --- | --- | 19.8601 | 89,132 | 89,132 | 2,472 | 91,604 |
| CHICAGO,MILWAUKEE,ST. PAUL & PACIFIC SYSTEM | 604.7868 | 8,353,818 | 1,008,374 | 270.1229 | 2,695,609 | 514.3288 | 3,584,665 | 149.3163 | 2,986,247 | 18,628,713 | 565,257 | 19,193,970 |
| Chgo.Milwaukee & Gary-- | 82.7388 | 991,674 | 17,622 | --- | --- | 29.9262 | 208,573 | 22.5532 | 416,956 | 1,634,825 | 45,975 | 1,680,800 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| DeKalb----------------- | 25.1506 | 301,445 | 4,090 | --- | --- | 7.2543 | 50,559 | --- | 99,596 | 455,690 | 4,170 | 459,860 |
| Kane------------------- | 15.5665 | 186,573 | 1,590 | --- | --- | 2.8378 | 19,779 | --- | 61,643 | 281,772 | 675 | 282,447 |
| Kane(E.J.& E.)C.1----- | --- | --- | --- | --- | --- | --- | --- | 3.0775 | 12,187 | | | |
| Kankakee--------------- | 13.2939 | 159,336 | 1,330 | --- | --- | 4.0864 | 28,480 | --- | 52,644 | 241,790 | 6,745 | 248,535 |
| Kendall(E.J.& E.)C.1-- | --- | --- | --- | --- | --- | --- | --- | 2.4095 | 9,541 | 9,541 | --- | 9,541 |
| Will------------------- | 24.1456 | 289,400 | 4,680 | --- | --- | 6.6600 | 46,418 | --- | 95,617 | 503,328 | 2,640 | 505,968 |
| Will(E.J.& E.)C.1----- | --- | --- | --- | --- | --- | --- | --- | 16.9730 | 67,213 | | | |
| Winnebago-------------- | 4.5822 | 54,920 | 5,932 | --- | --- | 9.0877 | 63,337 | --- | 18,146 | 142,704 | 31,745 | 174,449 |
| Winnebago(C.B.& Q.)C.1 | --- | --- | --- | --- | --- | --- | --- | .0932 | 369 | | | |
| | | | | | | | | | | | | |
| C.M.St.P.& P.-Main Line | 198.2099 | 3,631,522 | 881,799 | 235.0972 | 2,346,081 | 371.3716 | 2,588,311 | 23.6841 | 878,700 | 10,326,413 | 513,657 | 10,840,070 |
| Carroll---------------- | 28.7820 | 527,332 | 70,140 | 28.5320 | 284,727 | 58.4265 | 407,209 | --- | 113,977 | 1,403,385 | 47,550 | 1,450,935 |
| Cook------------------- | 55.4366 | 1,015,686 | 679,344 | 90.9387[7] | 907,495 | 244.5000 | 1,704,067 | --- | 219,529 | 4,551,796 | 442,212 | 4,994,008 |
| Cook(Chgo.Un.Sta.)C.1-S | --- | --- | --- | --- | --- | --- | --- | .4809 | 1,904 | | | |
| Cook(Penn.Sys.-Chgo. Div.)C.1------------ | --- | --- | --- | --- | --- | --- | --- | 6.0028 | 23,771 | | | |
| DeKalb----------------- | 18.1741 | 332,978 | 20,995 | 18.1741 | 181,362 | 9.0633 | 63,167 | --- | 71,969 | 670,471 | 4,335 | 674,806 |
| DuPage----------------- | 12.2155 | 223,808 | 71,450 | 13.8508[7] | 138,219 | 26.6798 | 185,947 | --- | 48,374 | 667,798 | 10,945 | 678,743 |
| Kane------------------- | 19.5330 | 357,875 | 8,945 | 19.5330 | 194,923 | 7.7335 | 53,900 | --- | 77,350 | 692,993 | 6,025 | 699,018 |
| Lake------------------- | 24.3877 | 446,822 | 12,840 | 24.3876 | 243,370 | 14.6585 | 102,164 | --- | 96,575 | 901,771 | 2,590 | 904,361 |
| Ogle------------------- | 39.6810 | 727,021 | 18,085 | 39.6810 | 395,985 | 10.3100 | 71,857 | --- | 157,137 | 1,438,199 | --- | 1,438,199 |
| Ogle(C.B.& Q.)C.1----- | --- | --- | --- | --- | --- | --- | --- | 17.2004 | 68,114 | | | |
| | | | | | | | | | | | | |
| C.M.St.P.& P.- Secondary Line------- | 158.5737 | 1,900,601 | 48,136 | 3.5941 | 35,866 | 59.3421 | 413,590 | 39.5443 | 784,547 | 3,182,740 | 2,207 | 3,184,947 |
| Carroll---------------- | 24.9313 | 298,816 | 5,440 | --- | --- | 3.7337 | 26,022 | --- | 98,728 | 462,678 | --- | 462,678 |
| Carroll(C.B.& Q.)C.1-- | --- | --- | --- | --- | --- | --- | --- | 8.5030 | 33,672 | | | |
| Cook------------------- | 4.8068 | 57,613 | 290 | 1.7447 | 17,411 | 1.3847 | 9,651 | --- | 19,035 | 144,860 | 7 | 144,867 |
| Cook(C.& N.W.-Freight Line)C.1------------ | --- | --- | --- | --- | --- | --- | --- | 10.3182 | 40,860 | | | |
| DuPage----------------- | 1.8788 | 22,518 | --- | 1.8494 | 18,455 | .0570 | 397 | --- | 7,440 | 48,810 | --- | 48,810 |
| Lake------------------- | 19.4470 | 233,084 | 7,275 | --- | --- | 7.6864 | 53,571 | --- | 77,010 | 370,940 | --- | 370,940 |
| McHenry---------------- | 12.9400 | 155,093 | 1,830 | --- | --- | 2.4277 | 16,920 | --- | 51,242 | 225,085 | 1,395 | 226,480 |
| Ogle------------------- | --- | --- | --- | --- | --- | 3.6353 | 25,337 | --- | --- | 38,878 | --- | 38,878 |
| Ogle(C.B. &Q.Sys.- C. & I.)C.1----------- | --- | --- | --- | --- | --- | --- | --- | 3.4193 | 13,541 | | | |
| Rock Island------------ | 21.6606 | 259,615 | 1,845 | --- | --- | 7.9688 | 55,539 | --- | 85,776 | 437,303 | 135 | 437,438 |
| Rock Island(D.R.I.& N.W.)C.2-S----------- | --- | --- | --- | --- | --- | --- | --- | 8.7191 | 34,528 | | | |
| Stephenson------------- | 23.9808 | 287,425 | 8,265 | --- | --- | 10.6654 | 74,333 | --- | 94,964 | 464,987 | 500 | 465,487 |
| Whiteside-------------- | 13.9330 | 166,995 | 1,395 | --- | --- | 2.9080 | 20,267 | --- | 55,174 | 243,831 | 170 | 244,001 |
| Winnebago-------------- | 34.9954 | 419,442 | 21,796 | --- | --- | 18.8751 | 131,553 | --- | 138,582 | 745,368 | --- | 745,368 |
| Winnebago(C.B.& Q.Sys. -C.& I.)C.1---------- | --- | --- | --- | --- | --- | --- | --- | 8.5847 | 33,995 | | | |
| | | | | | | | | | | | | |
| Chgo.Terre Haute & S.E. | 115.1678 | 1,380,355 | 49,912 | 31.4316 | 313,662 | 36.6765 | 255,621 | 47.3233 | 643,465 | 2,643,015 | 2,513 | 2,645,528 |
| Cook------------------- | 1.9468 | 23,333 | 1,925 | --- | --- | 3.3314 | 23,219 | --- | 7,709 | 243,388 | 1,088 | 244,476 |
| Cook(B.& O.C.T.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | 12.4750 | 49,401 | | | |
| Cook(I.H.B.)C.1-S----- | --- | --- | --- | --- | --- | --- | --- | 33.6619 | 133,301 | | | |
| Cook(C.R.& I.Sys)C.1-S | --- | --- | --- | --- | --- | --- | --- | 1.1364 | 4,500 | | | |
| Edgar------------------ | 1.8284 | 21,915 | 30 | --- | --- | .6705 | 4,673 | --- | 7,241 | 33,859 | --- | 33,859 |
| Iroquois--------------- | 35.8264 | 429,400 | 7,892 | 16.2919 | 162,580 | 5.4983 | 38,321 | --- | 141,872 | 780,065 | 190 | 780,255 |
| Kankakee--------------- | 19.9210 | 238,765 | 3,590 | 7.1532 | 71,383 | 4.2493 | 29,615 | --- | 78,887 | 422,438 | 70 | 422,508 |

TABLE VI Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Chgo.Terre Haute & S.E.-Cont'd. | | | | | | | | | | | | |
| Kankakee(N.Y.C.Sys.-Ill.Div.)C.1---------- | --- | --- | --- | --- | --- | --- | --- | .0500 | $198 | | | |
| Vermilion------------- | 43.6772 | $523,498 | $6,110 | 7.9865 | $79,699 | 8.4905 | $59,176 | --- | 172,962 | $841,445 | $505 | $841,950 |
| Will------------------ | 11.9680 | 143,444 | 30,365 | --- | --- | 14.4365 | 100,617 | --- | 47,394 | 321,820 | 660 | 322,480 |
| Oglesby & Granville---- | 10.5068 | 94,309 | 2,130 | --- | --- | 7.0077 | 48,841 | 6.7898 | 68,495 | 213,775 | 135 | 213,910 |
| LaSalle--------------- | 7.2405 | 64,991 | 1,585 | --- | --- | 5.0866 | 35,451 | --- | 28,673 | 130,700 | 125 | 130,825 |
| Putnam---------------- | 3.2663 | 29,318 | 545 | --- | --- | 1.9211 | 13,390 | --- | 12,935 | 83,075 | 10 | 83,085 |
| Putnam(N.Y.C.Sys.-Ill.Div.)C.1------------- | --- | --- | --- | --- | --- | --- | --- | 6.7898 | 26,887 | | | |
| Rochelle & Southern---- | 39.5898 | 355,357 | 8,775 | --- | --- | 10.0047 | 69,729 | 9.4216 | 194,084 | 627,945 | 770 | 628,715 |
| Bureau---------------- | 11.0434 | 99,125 | 4,615 | --- | --- | 4.2833 | 29,853 | --- | 43,732 | 202,157 | 245 | 202,402 |
| Bureau(N.Y.C.Sys.-Ill.Div.)C.1------------- | --- | --- | --- | --- | --- | --- | --- | 6.2706 | 24,832 | | | |
| LaSalle--------------- | 12.3426 | 110,787 | 1,310 | --- | --- | 3.4618 | 24,127 | --- | 48,876 | 186,715 | 115 | 186,830 |
| LaSalle(I.C.Sys.-Char.Line)C.1------------- | --- | --- | --- | --- | --- | --- | --- | .4080 | 1,615 | | | |
| Lee------------------- | 16.2038 | 145,445 | 2,850 | --- | --- | 2.2596 | 15,749 | --- | 64,167 | 239,073 | 410 | 239,483 |
| Lee(C.B.&Q.Sys.C.&I.)C.4----------- | --- | --- | --- | --- | --- | --- | --- | 2.7430 | 10,862 | | | |
| CHICAGO & NORTH WESTERN SYSTEM--------------- | 815.4576 | 14,251,589 | 4,826,635 | 395.7866 | 3,949,634 | 1038.1297 | 7,235,349 | 33.6053 | 3,810,594 | 34,073,801 | 1,867,169 | 35,940,970 |
| Chgo. & No.Western----- | 815.4576 | 14,251,589 | 4,826,635 | 395.7866 | 3,949,634 | 1038.1297 | 7,235,349 | 33.6053 | 3,810,594 | 34,073,801 | 1,867,169 | 35,940,970 |
| Boone----------------- | 45.3958 | 793,374 | 46,835 | --- | --- | 25.6902 | 179,050 | --- | 203,737 | 1,222,996 | 13,915 | 1,236,911 |
| Bureau---------------- | 39.1275 | 683,823 | 10,302 | 2.1227[7] | 21,183 | 16.9010 | 117,793 | --- | 175,604 | 1,021,271 | 840 | 1,022,111 |
| Bureau(N.Y.C.Sys.-Ill.Div.)C.1------------- | --- | --- | --- | --- | --- | --- | --- | 2.8000 | 12,566 | | | |
| Cook------------------ | 108.5352 | 1,896,848 | 4,042,665 | 134.7959[7] | 1,345,155 | 578.7658 | 4,033,767 | --- | 487,106 | 11,807,809 | 1,601,032 | 13,408,841 |
| Cook(K.C.Sys.-Chgo.Mdsn. & North)C.1---- | --- | --- | --- | --- | --- | --- | --- | .5053 | 2,268 | | | |
| DeKalb---------------- | 61.0799 | 1,067,482 | 36,943 | 23.2646[7] | 232,162 | 20.6943 | 144,231 | --- | 274,127 | 1,754,945 | 315 | 1,755,260 |
| DuPage---------------- | 25.0750 | 438,231 | 77,836 | 24.7754 | 247,238 | 50.8560 | 354,446 | --- | 112,537 | 1,230,288 | 30,035 | 1,260,323 |
| Fulton(Minn. & St.Lo.)C.1------------------ | --- | --- | --- | --- | --- | --- | --- | 7.8900 | 35,410 | 35,410 | --- | 35,410 |
| JoDaviess------------- | 10.2975 | 179,968 | 2,946 | --- | --- | 1.6476 | 11,483 | --- | 46,215 | 240,612 | 55 | 240,667 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Kane | 56.4947 | 987,347 | 48,198 | 17.5816 | 175,452 | 41.1898 | 287,076 | --- | 253,548 | 1,751,621 | 14,090 | 1,765,711 |
| Lake | 54.8972 | 959,427 | 107,359 | 54.8972 | 547,830 | 44.0223 | 306,818 | --- | 246,378 | 2,167,812 | 19,490 | 2,187,302 |
| LaSalle | 21.3858 | 373,755 | 3,323 | --- | --- | 2.7560 | 19,209 | --- | 95,979 | 492,266 | 80 | 492,346 |
| Lee | 37.0547 | 647,598 | 56,046 | 51.5042 | 513,970 | 30.4648 | 212,327 | --- | 166,302 | 1,596,243 | 495 | 1,596,738 |
| Macoupin | 34.8775 | 609,546 | 33,451 | --- | --- | 42.3152 | 294,920 | --- | 156,530 | 1,094,447 | 4,722 | 1,099,169 |
| Madison | .9873 | 17,255 | --- | --- | --- | --- | --- | --- | 4,431 | 21,686 | --- | 21,686 |
| Marshall | 7.8271 | 136,792 | 4,562 | --- | --- | 3.0947 | 21,569 | --- | 35,128 | 198,051 | 200 | 198,251 |
| Mason | 11.5911 | 202,575 | 7,137 | --- | --- | 2.0991 | 14,629 | --- | 52,021 | 276,362 | --- | 276,362 |
| Menard | 15.2708 | 266,885 | 5,910 | --- | --- | 3.9314 | 27,401 | --- | 68,536 | 368,732 | 75 | 368,807 |
| McHenry | 96.3689 | 1,684,221 | 60,978 | 27.3527 | 272,959 | 48.8131 | 340,208 | --- | 432,504 | 2,790,870 | 16,565 | 2,807,435 |
| Ogle | 11.3366 | 198,127 | 7,677 | 11.3366 | 113,130 | 6.7981 | 47,380 | --- | 50,878 | 417,192 | --- | 417,192 |
| Peoria | 32.5059 | 568,099 | 8,848 | 7.0612 | 70,465 | 10.3388 | 72,057 | --- | 145,886 | 965,931 | 2,290 | 968,221 |
| Peoria(P.& P.U.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | 2.7902 | 12,522 | | | |
| Peoria(Minn. & St.Lo.) C.1 | --- | --- | --- | --- | --- | --- | --- | 19.6198 | 88,054 | | | |
| Sangamon | 29.7326 | 519,630 | 15,961 | --- | --- | 9.4369 | 65,772 | --- | 133,440 | 734,803 | 2,460 | 737,263 |
| Stark | 5.9724 | 104,378 | 1,801 | --- | --- | 2.3691 | 16,512 | --- | 26,804 | 149,495 | 50 | 149,545 |
| Stephenson | 11.8080 | 206,365 | 9,089 | --- | --- | 3.5542 | 24,771 | --- | 52,994 | 293,219 | 1,350 | 294,569 |
| Tazewell | 16.4280 | 287,109 | 84,522 | --- | --- | 25.3699 | 176,818 | --- | 73,729 | 622,178 | 80,040 | 702,218 |
| Whiteside | 36.2257 | 633,110 | 124,225 | 41.0945 | 410,090 | 44.9877 | 313,546 | --- | 162,581 | 1,643,552 | 17,260 | 1,660,812 |
| Winnebago | 45.1824 | 789,644 | 30,021 | --- | --- | 22.0337 | 153,566 | --- | 202,779 | 1,176,010 | 61,810 | 1,237,820 |
| CHICAGO,ROCK ISLAND & PACIFIC SYSTEM | 337.9601 | 4,965,270 | 3,848,770 | 194.3101 | 1,939,059 | 467.2299 | 3,256,407 | --- | 1,516,995 | 15,526,501 | 421,820 | 15,948,321 |
| Beverly Branch | 6.7601 | 106,008 | 16,597 | 6.6201 | 66,063 | 1.1400 | 7,945 | --- | 30,569 | 227,182 | --- | 227,182 |
| Cook | 6.7601 | 106,008 | 16,597 | 6.6201 | 66,063 | 1.1400 | 7,945 | --- | 30,569 | 227,182 | --- | 227,182 |
| Chgo.Rock Is. & Pac. Main Line | 182.0299 | 3,296,635 | 3,581,589 | 182.0299 | 1,816,513 | 361.3999 | 2,518,813 | --- | 816,950 | 12,030,500 | 410,233 | 12,440,733 |
| Bureau | 40.5277 | 733,972 | 66,655 | 40.5277 | 404,434 | 23.5230 | 163,947 | --- | 181,888 | 1,550,896 | 3,996 | 1,554,892 |
| Cook | 26.1337 | 473,292 | 2,316,029 | 26.1337 | 260,794 | 125.2811 | 873,159 | --- | 117,288 | 4,040,562 | 286,427 | 4,326,989 |
| Grundy | 20.2171 | 366,142 | 89,360 | 20.2171 | 201,752 | 20.5767 | 143,411 | --- | 90,735 | 891,400 | 675 | 892,075 |
| Henry | 27.7027 | 501,706 | 27,030 | 27.7027 | 276,450 | 10.0246 | 69,868 | --- | 124,330 | 999,384 | 4,320 | 1,003,704 |
| LaSalle | 31.4843 | 570,193 | 107,765 | 31.4843 | 314,188 | 55.4703 | 386,605 | --- | 141,301 | 1,520,052 | 1,400 | 1,521,452 |
| Rock Island | 11.2633 | 203,982 | 913,400 | 11.2633 | 112,398 | 82.8489 | 577,423 | --- | 50,550 | 1,857,753 | 106,955 | 1,964,708 |
| Will | 24.7011 | 447,348 | 61,350 | 24.7011 | 246,497 | 43.6753 | 304,400 | --- | 110,858 | 1,170,453 | 6,460 | 1,176,913 |
| Peoria & Bureau Valley | 50.0600 | 509,880 | 170,055 | --- | --- | 40.9799 | 285,615 | --- | 224,670 | 1,190,220 | 8,788 | 1,199,008 |
| Bureau | 4.3237 | 44,038 | --- | --- | --- | 3.0371 | 21,168 | --- | 19,405 | 84,611 | --- | 84,611 |
| Marshall | 13.6987 | 139,526 | 6,795 | --- | --- | 3.1843 | 22,194 | --- | 61,480 | 229,995 | 1,701 | 231,696 |
| Peoria | 25.7656 | 262,433 | 159,810 | --- | --- | 33.3914 | 232,725 | --- | 115,636 | 770,604 | 6,952 | 777,556 |
| Putnam | 6.2720 | 63,883 | 3,450 | --- | --- | 1.3671 | 9,528 | --- | 28,149 | 105,010 | 135 | 105,145 |
| Rock Island & Peoria | 91.3201 | 930,588 | 57,032 | --- | --- | 33.0201 | 230,137 | --- | 409,845 | 1,627,602 | 2,799 | 1,630,401 |
| Henry | 31.1854 | 317,792 | 17,450 | --- | --- | 4.7322 | 32,982 | --- | 139,960 | 508,184 | 770 | 508,954 |
| Knox | 2.0282 | 20,668 | --- | --- | --- | --- | --- | --- | 9,103 | 29,771 | 4 | 29,775 |
| Peoria | 24.3112 | 247,741 | 19,425 | --- | --- | 9.1074 | 63,475 | --- | 109,109 | 439,750 | 1,147 | 440,897 |
| Rock Island | 14.4911 | 147,670 | 5,902 | --- | --- | 16.1716 | 112,710 | --- | 65,036 | 331,318 | 500 | 331,818 |
| Stark | 19.3042 | 196,717 | 14,255 | --- | --- | 3.0089 | 20,970 | --- | 86,637 | 318,579 | 378 | 318,957 |
| So.Chgo. & Irondale Br. | 7.7900 | 122,159 | 23,497 | 5.6601 | 56,483 | 30.6900 | 213,897 | --- | 34,961 | 450,997 | --- | 450,997 |
| Cook | 7.7900 | 122,159 | 23,497 | 5.6601 | 56,483 | 30.6900 | 213,897 | --- | 34,961 | 450,997 | --- | 450,997 |

TABLE VI Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Trackage rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| ELGIN, JOLIET & EASTERN SYSTEM | 154.8242 | 5,607,858 | 1,038,144 | 32.7779 | 327,096 | 349.1801 | 2,433,645 | 196.8048 | 2,413,580 | 11,820,323 | 172,506 | 11,992,829 |
| Chgo.Lake Shore & East. | 1.8159 | 65,774 | 113,330 | 1.8159 | 18,121 | 164.6047 | 1,147,229 | 188.5091 | 1,306,390 | 2,650,844 | --- | 2,650,844 |
| Cook | 1.8159 | 65,774 | 48,685 | 1.8159 | 18,121 | 112.9318 | 787,090 | --- | 12,464 | 1,127,550 | --- | 1,127,550 |
| Cook(B.& O.C.T.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 13.5244 | 92,832 |  |  |  |
| Cook(Belt Ry. of Chgo.)C.1-S | --- | --- | --- | --- | --- | --- | --- | .0758 | 520 |  |  |  |
| Cook(Chgo.& W.Ind.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 1.1360 | 7,797 |  |  |  |
| Cook(C.& E.I.Sys.-No.Div.)C.1 | --- | --- | --- | --- | --- | --- | --- | 1.7060 | 11,710 |  |  |  |
| Cook(I.H.B.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 12.0275 | 82,557 |  |  |  |
| Iroquois(C.& E.I.Sys.-No.Div.)C.1 | --- | --- | --- | --- | --- | --- | --- | 36.3299 | 249,369 | 249,369 | --- | 249,369 |
| Kankakee(C.& E.I.Sys.-No.Div.)C.1 | --- | --- | --- | --- | --- | --- | --- | 20.6720 | 141,892 | 141,892 | --- | 141,892 |
| Vermilion | --- | --- | 31,115 | --- | --- | 6.7640 | 47,142 | --- | --- | 703,288 | --- | 703,288 |
| Vermilion(C.& E.I.-No.Div.)C.1 | --- | --- | --- | --- | --- | --- | --- | 87.3746 | 599,739 |  |  |  |
| Vermilion(N.Y.C.Sys.-Cairo Div.)C.1 | --- | --- | --- | --- | --- | --- | --- | 3.6847 | 25,292 |  |  |  |
| Will | --- | --- | 33,530 | --- | --- | 44.9089 | 312,997 | --- | --- | 428,745 | --- | 428,745 |
| Will(C.& E.I.-No.Div.)C.1 | --- | --- | --- | --- | --- | --- | --- | 11.9782 | 82,218 |  |  |  |
| Elgin, Joliet & Eastern | 153.0083 | 5,542,084 | 924,814 | 30.9620 | 308,975 | 184.5754 | 1,286,416 | 8.2957 | 1,107,190 | 9,169,479 | 172,506 | 9,341,985 |
| Cook | 26.6610 | 965,682 | 44,575 | 13.8131 | 137,843 | 19.0432 | 132,723 | --- | 183,001 | 1,520,765 | 28,477 | 1,549,242 |
| Cook(Belt Ry. of Chgo.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 3.4053 | 23,374 |  |  |  |
| Cook(Chgo.& W.Ind.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 4.8904 | 33,567 |  |  |  |
| DuPage | 18.7611 | 679,545 | 36,078 | --- | --- | 15.1886 | 105,859 | --- | 128,778 | 950,260 | 290 | 950,550 |
| Grundy | 20.9547 | 758,997 | 3,780 | --- | --- | 7.1581 | 49,889 | --- | 143,833 | 956,499 | 334 | 956,833 |
| Kane | 4.0540 | 146,838 | 805 | --- | --- | 2.5590 | 17,836 | --- | 27,826 | 193,305 | 180 | 193,485 |
| Kendall | 3.5350 | 128,042 | 310 | --- | --- | .8061 | 5,618 | --- | 24,264 | 158,234 | --- | 158,234 |
| Lake | 23.9514 | 867,536 | 73,844 | --- | --- | 28.9800 | 201,978 | --- | 164,402 | 1,307,760 | 75,305 | 1,383,065 |
| Will | 55.0911 | 1,995,444 | 765,422 | 17.1489 | 171,132 | 110.8404 | 772,513 | --- | 378,145 | 4,082,656 | 67,920 | 4,150,576 |
| Grand Trunk Western | 25.7928 | 468,480 | 129,268 | 25.7928 | 257,392 | 51.4415 | 358,526 | 4.8320 | 88,934 | 1,302,600 | 34,212 | 1,336,812 |
| Cook | 25.7928 | 468,480 | 129,268 | 25.7928 | 257,392 | 51.4415 | 358,526 | --- | 74,902 | 1,302,600 | 34,212 | 1,336,812 |
| Cook(Chgo.& W.Ind.) | --- | --- | --- | --- | --- | --- | --- | 4.8320 | 14,032 |  |  |  |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ILLINOIS CENTRAL SYSTEM | 1,419.2438 | 17,591,674 | 1,205,113 | 79.0199 | 773,537 | 576.5585 | 4,018,380 | 39.3127 | 5,005,766 | 28,594,470 | 496,132 | 29,090,602 |
| Central Ill. Branches-- | 326.6843 | 3,260,048 | 71,081 | --- | --- | 40.8040 | 284,387 | 3.0822 | 1,131,759 | 4,747,275 | 6,750 | 4,754,025 |
| Champaign------------- | 39.8942 | 398,111 | 11,224 | --- | --- | 5.0913 | 35,484 | --- | 136,917 | 581,736 | 1,540 | 583,276 |
| DeWitt---------------- | 23.7040 | 236,547 | 2,877 | --- | --- | 3.4695 | 24,181 | --- | 81,352 | 344,957 | 170 | 345,127 |
| Ford------------------ | 5.4712 | 54,598 | 2,168 | --- | --- | .7566 | 5,273 | --- | 18,777 | 80,816 | 70 | 80,886 |
| Fulton---------------- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 500 | 500 |
| Kankakee-------------- | 28.4998 | 284,405 | 2,961 | --- | --- | 4.1604 | 28,996 | --- | 97,811 | 414,173 | 275 | 414,448 |
| Livingston------------ | 61.9898 | 618,608 | 18,143 | --- | --- | 5.8303 | 40,635 | --- | 212,749 | 890,135 | 900 | 891,035 |
| Logan----------------- | 24.6771 | 246,258 | 4,902 | --- | --- | 3.5315 | 24,613 | --- | 84,692 | 360,465 | 500 | 360,965 |
| Macon----------------- | 15.5208 | 154,886 | 895 | --- | --- | 3.7599 | 26,205 | --- | 53,268 | 235,254 | 1,200 | 236,454 |
| Mason----------------- | 25.8644 | 258,106 | 6,348 | --- | --- | 3.1430 | 21,905 | --- | 88,766 | 375,125 | --- | 375,125 |
| McLean---------------- | 46.2413 | 461,451 | 11,627 | --- | --- | 4.6364 | 32,314 | --- | 158,700 | 669,185 | 425 | 669,610 |
| McLean(I.C.Sys.- Char.Line)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 1.4839 | 5,093 | | | |
| Piatt----------------- | 28.3796 | 283,205 | 5,417 | --- | --- | 3.6377 | 25,353 | --- | 97,399 | 411,374 | 930 | 412,304 |
| Vermilion------------- | 21.1814 | 211,374 | 3,932 | --- | --- | 2.1926 | 15,282 | --- | 72,695 | 303,283 | 180 | 303,463 |
| Woodford-------------- | 5.2607 | 52,499 | 587 | --- | --- | .5948 | 4,146 | --- | 18,055 | 80,772 | 60 | 80,832 |
| Woodford(I.C.Sys.- Char.Line)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 1.5983 | 5,485 | | | |
| Chicago Madison & No.-- | 139.3470 | 2,405,909 | 116,751 | 12.9955 | 129,684 | 77.9392 | 543,205 | --- | 478,239 | 3,673,788 | 172,353 | 3,846,141 |
| Boone----------------- | 6.2415 | 107,763 | 1,305 | --- | --- | 1.2428 | 8,662 | --- | 21,421 | 139,151 | 25 | 139,176 |
| Cook------------------ | 16.7553 | 289,290 | 52,210 | 12.9955 | 129,684 | 21.9623 | 153,069 | --- | 57,504 | 681,757 | 40,854 | 722,611 |
| DeKalb---------------- | 14.1017 | 243,474 | 9,805 | --- | --- | 5.2102 | 36,313 | --- | 48,397 | 337,989 | 190 | 338,179 |
| DuPage---------------- | 21.1553 | 365,259 | 4,932 | --- | --- | 7.1748 | 50,006 | --- | 72,605 | 492,802 | 820 | 493,622 |
| Kane------------------ | 18.8220 | 324,973 | 9,622 | --- | --- | 7.3449 | 51,190 | --- | 64,597 | 450,382 | 10,209 | 460,591 |
| Stephenson------------ | 36.4066 | 628,582 | 8,360 | --- | --- | 9.9841 | 69,585 | --- | 124,948 | 831,475 | 5,710 | 837,185 |
| Winnebago------------- | 25.8646 | 446,568 | 30,517 | --- | --- | 25.0201 | 174,380 | --- | 88,767 | 740,232 | 114,545 | 854,777 |
| Cook County Branches--- | 9.1500 | 157,980 | 50,542 | 4.9178 | 49,076 | 8.3500 | 58,196 | --- | 31,403 | 347,197 | 24,617 | 371,814 |
| Cook------------------ | 9.1500 | 157,980 | 50,542 | 4.9178 | 49,076 | 8.3500 | 58,196 | --- | 31,403 | 347,197 | 24,617 | 371,814 |
| Dunleith & Dubuque Bridge-------------- | .0814 | 108,880 | --- | --- | --- | --- | --- | --- | 280 | 109,160 | --- | 109,160 |
| Jo Daviess------------ | .0814 | 108,880 | --- | --- | --- | --- | --- | --- | 280 | 109,160 | --- | 109,160 |
| Gilman E.St.Louis & Carbondale----------- | 307.2408 | 5,304,699 | 469,581 | 53.6218 | 535,102 | 195.3990 | 1,361,853 | 15.1222 | 1,106,350 | 8,777,585 | 219,555 | 8,997,140 |
| Champaign------------- | .2835 | 4,895 | --- | --- | --- | --- | --- | --- | 973 | 5,868 | --- | 5,868 |
| DeWitt---------------- | 32.7640 | 565,690 | 115,317 | --- | --- | 21.6575 | 150,945 | --- | 112,446 | 944,398 | 47,710 | 992,108 |
| Ford------------------ | 25.6261 | 442,451 | 10,282 | --- | --- | 6.7957 | 47,363 | --- | 87,949 | 588,045 | 150 | 588,195 |
| Iroquois-------------- | 9.5335 | 164,602 | 1,330 | --- | --- | 3.2599 | 22,720 | --- | 32,720 | 221,372 | 110 | 221,482 |
| Jackson--------------- | 21.9375 | 378,764 | 10,638 | --- | --- | 7.3017 | 50,890 | --- | 75,290 | 515,582 | 3,040 | 518,622 |
| Logan----------------- | 17.0366 | 294,146 | 12,092 | --- | --- | 5.4494 | 37,980 | --- | 58,469 | 402,687 | --- | 402,687 |
| Macoupin-------------- | 7.4801 | 129,149 | 3,607 | --- | --- | 4.3860 | 30,569 | --- | 25,672 | 188,997 | 75 | 189,072 |
| Madison--------------- | 27.2824 | 471,047 | 13,856 | --- | --- | 12.6718 | 88,317 | --- | 93,633 | 707,688 | 20,485 | 728,173 |
| Madison(Lit.& Mad.)C.2 | --- | --- | --- | --- | --- | --- | --- | 10.1583 | 34,860 | | | |
| Madison(Term.RR.Sys.- St.L.M.Brdg.)C.1-S--- | --- | --- | --- | --- | --- | --- | --- | 1.7409 | 5,975 | | | |
| McLean---------------- | 10.9106 | 188,378 | 4,842 | --- | --- | 3.0405 | 21,191 | --- | 37,445 | 251,856 | 105 | 251,961 |
| Montgomery------------ | 29.7443 | 513,554 | 8,021 | --- | --- | 5.5530 | 38,702 | --- | 102,083 | 662,360 | 185 | 662,545 |
| Perry----------------- | 31.3854 | 541,888 | 6,655 | 10.0996 | 100,786 | 12.6860 | 88,416 | --- | 107,715 | 845,460 | 1,185 | 846,645 |

TABLE VI Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Gilman, E.St.Louis & Carbondal-Cont'd. | | | | | | | | | | | | |
| Randolph | 6.4038 | $110,565 | $7,152 | 6.4038 | $63,905 | 5.8845 | $41,012 | --- | $21,978 | $244,612 | $100 | $244,712 |
| Sangamon | 34.9900 | 604,123 | 69,957 | 8.0311 | 80,143 | 24.9430 | 173,843 | --- | 120,087 | 1,048,153 | 19,690 | 1,067,843 |
| St. Clair | 51.7797 | 894,008 | 205,832 | 29.0040 | 289,436 | 81.7700 | 569,905 | --- | 177,708 | 2,147,950 | 126,720 | 2,274,670 |
| St.Clair(Ill.Term.Sys.-A. & E.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 1.4449 | 4,958 | | | |
| St.Clair(Term.RR Sys.-St.L.M.Brdg.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 1.7781 | 6,103 | | | |
| Washington | .0833 | 1,439 | --- | .0833 | 832 | --- | --- | --- | 286 | 2,557 | --- | 2,557 |
| Indianapolis Branch | 56.3169 | 561,997 | 32,451 | --- | --- | 24.8354 | 173,093 | --- | 193,279 | 960,820 | 6,587 | 967,407 |
| Crawford | 21.0597 | 210,159 | 29,319 | --- | --- | 17.7242 | 123,531 | --- | 72,277 | 435,286 | 4,980 | 440,266 |
| Effingham | 11.3171 | 112,935 | 1,475 | --- | --- | 2.9854 | 20,807 | --- | 38,840 | 174,057 | 255 | 174,312 |
| Jasper | 23.9401 | 238,903 | 1,657 | --- | --- | 4.1258 | 28,755 | --- | 82,162 | 351,477 | 1,352 | 352,829 |
| Kensington & Eastern | 6.1900 | 61,771 | 7,503 | 6.1799 | 49,271 | 4.7600 | 33,175 | --- | 21,244 | 172,964 | 1,610 | 174,574 |
| Cook | 6.1900 | 61,771 | 7,503 | 6.1799 | 49,271 | 4.7600 | 33,175 | --- | 21,244 | 172,964 | 1,610 | 174,574 |
| Peoria Division | 196.2161 | 1,958,080 | 73,485 | --- | --- | 52.5275 | 366,095 | 19.3681 | 739,885 | 3,137,545 | 32,045 | 3,169,590 |
| Coles | 16.2792 | 162,453 | 29,867 | --- | --- | 11.3720 | 79,258 | --- | 55,870 | 327,448 | 27,160 | 354,608 |
| Cumberland | 17.5302 | 174,938 | 4,545 | --- | --- | 2.8980 | 20,199 | --- | 60,164 | 259,846 | 70 | 259,916 |
| Edwards | 22.3612 | 223,147 | 1,944 | --- | --- | 2.9466 | 20,537 | --- | 76,744 | 322,372 | 50 | 322,422 |
| Jasper | 23.6440 | 235,948 | 5,897 | --- | --- | 5.7669 | 40,193 | --- | 81,146 | 363,184 | 75 | 363,259 |
| Logan | 33.2146 | 331,455 | 11,604 | --- | --- | 9.6296 | 67,114 | --- | 113,992 | 524,165 | 1,500 | 525,665 |
| Macon | 16.6463 | 166,118 | 1,880 | --- | --- | 4.3462 | 30,291 | --- | 57,130 | 290,271 | 1,140 | 291,411 |
| Macon(I.C.Sys.-Char. Line)C.1 | --- | --- | --- | --- | --- | --- | --- | 2.6500 | 9,095 | | | |
| Macon(Penn.Sys.-T.H. & P.)C.1 | --- | --- | --- | --- | --- | --- | --- | 7.5049 | 25,757 | | | |
| Moultrie | 23.0973 | 230,493 | 8,873 | --- | --- | 4.5299 | 31,572 | --- | 79,270 | 350,208 | --- | 350,208 |
| Peoria(P. & P.U.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 1.5276 | 5,243 | 5,243 | --- | 5,243 |
| Richland | 20.1220 | 200,801 | 2,090 | --- | --- | 3.5936 | 25,046 | --- | 69,059 | 296,996 | 555 | 297,551 |
| Tazewell | 21.0455 | 210,017 | 6,065 | --- | --- | 6.4097 | 44,672 | --- | 72,228 | 359,359 | 1,430 | 360,789 |
| Tazewell(P. & P.U.) C.1-S | --- | --- | --- | --- | --- | --- | --- | 7.6856 | 26,377 | | | |
| White | 2.2758 | 22,710 | 720 | --- | --- | 1.0350 | 7,213 | --- | 7,810 | 38,453 | 65 | 38,518 |
| Southern Illinois Branches | 257.8383 | 2,573,020 | 156,522 | 1.3049 | 10,404 | 128.4631 | 895,336 | 1.7402 | 890,873 | 4,526,155 | 11,001 | 4,537,156 |
| Alexander | 8.4593 | 84,417 | 4,505 | 1.3049 | 10,404 | 1.9301 | 13,452 | --- | 29,032 | 141,810 | 2,358 | 144,168 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Franklin | 51.8655 | 517,577 | 69,458 | --- | --- | 37.5003 | 261,363 | --- | 178,003 | 1,030,255 | 540 | 1,030,795 |
| Franklin(C.B. & Q.Sys. -No. & So.Ill.)C.1 | --- | --- | --- | --- | --- | --- | --- | .8548 | 2,933 | | | |
| Franklin(Old Ben Mine) | --- | --- | --- | --- | --- | | --- | .2684 | 921 | | | |
| Hardin | 8.7305 | 87,123 | 6,559 | --- | --- | 1.6718 | 11,652 | --- | 29,963 | 135,297 | 50 | 135,347 |
| Jackson | 27.9739 | 279,157 | 5,920 | --- | --- | 16.7354 | 116,639 | --- | 96,006 | 497,722 | 120 | 497,842 |
| Johnson | 22.3190 | 222,727 | 6,172 | --- | --- | 3.9174 | 27,303 | --- | 76,599 | 332,801 | --- | 332,801 |
| Massac | 19.5036 | 194,630 | 11,705 | --- | --- | 15.3097 | 106,702 | --- | 66,936 | 382,091 | 4,378 | 386,469 |
| Massac(C.B. & Q.Sys.- Her. & So.)C.1 | --- | --- | --- | --- | --- | --- | --- | .6170 | 2,118 | | | |
| Perry | 5.5157 | 55,042 | 1,775 | --- | --- | 9.4872 | 66,123 | --- | 18,930 | 141,870 | 30 | 141,900 |
| Pope | 20.7326 | 206,895 | 3,720 | --- | --- | 1.6288 | 11,351 | --- | 71,154 | 293,120 | 110 | 293,230 |
| Pulaski | 2.8701 | 28,641 | 550 | --- | --- | 1.6339 | 11,387 | --- | 9,851 | 50,429 | --- | 50,429 |
| Saline | 16.8462 | 168,112 | 2,660 | --- | --- | 4.7705 | 33,248 | --- | 57,816 | 261,836 | 80 | 261,916 |
| St.Clair | 16.5953 | 165,607 | 870 | --- | --- | 2.4612 | 17,153 | --- | 56,955 | 240,585 | 60 | 240,645 |
| Union | 17.0256 | 169,902 | 4,827 | --- | --- | 2.6697 | 18,607 | --- | 58,432 | 251,768 | 1,320 | 253,088 |
| Williamson | 39.4010 | 393,190 | 37,801 | --- | --- | 28.7471 | 200,356 | --- | 135,224 | 766,571 | 1,955 | 768,526 |
| Southern Illinois & Kentucky | 120.1790 | 1,199,290 | 227,197 | --- | --- | 43.4803 | 303,040 | --- | 412,454 | 2,141,981 | 21,614 | 2,163,595 |
| Clay | 20.1367 | 200,949 | 15,442 | --- | --- | 4.2377 | 29,535 | --- | 69,109 | 315,035 | --- | 315,035 |
| Effingham | .3413 | 3,406 | --- | --- | --- | | --- | --- | 1,171 | 4,577 | --- | 4,577 |
| Franklin | 18.2103 | 181,725 | 7,947 | --- | --- | 3.6364 | 25,344 | --- | 62,498 | 277,514 | 771 | 278,285 |
| Jefferson | 24.1019 | 240,518 | 150,602 | --- | --- | 23.6987 | 165,170 | --- | 82,718 | 639,008 | 13,265 | 652,273 |
| Johnson | 6.5843 | 65,706 | 43,067 | --- | --- | 3.1402 | 21,886 | --- | 22,597 | 153,256 | 585 | 153,841 |
| Marion | 10.2884 | 102,670 | 165 | --- | --- | 1.0986 | 7,657 | --- | 35,310 | 145,802 | 85 | 145,887 |
| Massac | 10.6620 | 106,398 | 760 | --- | --- | 3.0000 | 20,909 | --- | 36,592 | 164,659 | 2,628 | 167,287 |
| Pope | 11.4421 | 114,182 | 350 | --- | --- | 1.3810 | 9,625 | --- | 39,269 | 163,426 | 1,205 | 164,631 |
| Saline | 7.9777 | 79,610 | 7,294 | --- | --- | 1.2309 | 8,579 | --- | 27,379 | 122,862 | 75 | 122,937 |
| Williamson | 10.4343 | 104,126 | 1,570 | --- | --- | 2.0568 | 14,335 | --- | 35,811 | 155,842 | 3,000 | 158,842 |
| ILLINOIS TERMINAL SYSTEM | 480.7117 | 4,478,092 | 381,046 | 3.2117 | 32,051 | 191.9565 | 1,157,122 | 11.2074 | 1,147,201 | 7,195,512 | 203,050 | 7,398,562 |
| Alton & Eastern | 37.0112 | 515,906 | 18,734 | --- | --- | 25.5093 | 177,790 | .7919 | 149,700 | 862,130 | 1,960 | 864,090 |
| Jersey | 9.5269 | 132,797 | 662 | --- | --- | 2.7453 | 19,133 | --- | 37,727 | 190,319 | 1,960 | 192,279 |
| Madison | 26.0396 | 362,971 | 10,255 | --- | --- | 16.9798 | 118,342 | --- | 103,117 | 597,820 | --- | 597,820 |
| Madison(Lit.& Mad.)C.2 | --- | --- | --- | --- | --- | --- | --- | .2457 | 972 | | | |
| Madison(Term.RR Sys.- M.I.& St.L.)C.1-S | --- | --- | --- | --- | --- | --- | --- | .5462 | 2,163 | | | |
| St.Clair | 1.4447 | 20,138 | 7,817 | --- | --- | 5.7842 | 40,315 | --- | 5,721 | 73,991 | --- | 73,991 |
| Illinois Terminal | 74.4413 | 1,037,652 | 90,232 | 3.2117 | 32,051 | 59.4760 | 414,524 | .5089 | 296,803 | 1,871,262 | 26,915 | 1,898,177 |
| Madison | 68.8682 | 959,967 | 88,098 | 3.2117 | 32,051 | 53.2525 | 371,148 | --- | 272,718 | 1,725,997 | 11,010 | 1,737,007 |
| Madison(Ill.Pow. & Lt.Br.) | --- | --- | --- | --- | --- | --- | --- | .5089 | 2,015 | | | |
| St.Clair | 5.5731 | 77,685 | 2,134 | --- | --- | 6.2235 | 43,376 | --- | 22,070 | 145,265 | 15,905 | 161,170 |
| Illinois Traction | 369.2592 | 2,924,534 | 272,080 | --- | --- | 106.9712 | 564,808 | 9.9066 | 700,698 | 4,462,120 | 174,175 | 4,636,295 |
| Champaign | 23.2013 | 183,755 | 7,445 | --- | --- | 9.5741 | 50,551 | --- | 42,876 | 295,056 | 2,850 | 297,906 |
| Champaign(I.C.Sys.- Cent.Ill.Brs.)C.1 | --- | --- | --- | --- | --- | --- | --- | 3.0930 | 5,716 | | | |
| Champaign(Wabash)C.1 | --- | --- | --- | --- | --- | --- | --- | .1989 | 368 | | | |
| Champaign(Ill.P.& Lt.) | --- | --- | --- | --- | --- | --- | --- | 2.3511 | 4,345 | | | |

TABLE VI Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Trackage rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| Illinois Traction-Cont'd |  |  |  |  |  |  |  |  |  |  |  |  |
| DeWitt---------------- | 16.2835 | $128,966 | $3,720 | --- | --- | 1.3055 | $6,893 | --- | $30,092 | $169,671 | $1,000 | $170,671 |
| Logan----------------- | 27.1722 | 215,204 | 5,310 | --- | --- | 4.2534 | 22,458 | --- | 50,214 | 293,186 | 2,600 | 295,786 |
| Macon----------------- | 40.2017 | 318,399 | 99,099 | --- | --- | 15.1394 | 79,936 | --- | 74,293 | 571,727 | 53,580 | 625,307 |
| Macoupin-------------- | 46.9729 | 372,026 | 21,110 | --- | --- | 11.2394 | 59,344 | --- | 86,806 | 540,673 | 6,600 | 547,273 |
| Macoupin(Wabash)C.1--- | --- | --- | --- | --- | --- | --- | --- | .7508 | 1,387 |  |  |  |
| Madison--------------- | 30.1741 | 238,978 | 20,220 | --- | --- | 18.4481 | 97.406 | --- | 55.762 | 418.857 | 24,150 | 443.007 |
| Madison(Ill.Pow. & Lt. Br.)---------------- | --- | --- | --- | --- | --- | --- | --- | .5088 | 940 |  |  |  |
| Madison(Ill.Term.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 3.0040 | 5,551 |  |  |  |
| McLean---------------- | 29.7512 | 235,628 | 4,380 | --- | --- | 3.1422 | 16,591 | --- | 54,980 | 311,579 | 2,100 | 313,679 |
| Montgomery------------ | 7.0979 | 56,216 | 2,440 | --- | --- | .9203 | 4,859 | --- | 13,117 | 76,632 | 1,220 | 77,852 |
| Peoria---------------- | .2625 | 2,079 | 61,000 | --- | --- | .9113 | 4,812 | --- | 485 | 68,376 | --- | 68,376 |
| Piatt----------------- | 25.3360 | 200,661 | 4,699 | --- | --- | 1.7580 | 9,282 | --- | 46,821 | 261,463 | 80 | 261,543 |
| Sangamon-------------- | 57.9015 | 458,580 | 30,770 | --- | --- | 23.7165 | 125,223 | --- | 107,002 | 721,575 | 45,585 | 767,160 |
| Tazewell-------------- | 36.3032 | 287,521 | 8,815 | --- | --- | 8.5810 | 45,308 | --- | 67,088 | 408,732 | 31,360 | 440,092 |
| Vermilion------------- | 28.6012 | 226,521 | 3,072 | --- | --- | 7.9820 | 42,145 | --- | 52,855 | 324,593 | 3,050 | 327,643 |
| LOUISVILLE & NASHVILLE SYSTEM--------------- | 179.2284 | 2,642,287 | 100,500 | 5.9419 | 59,295 | 56.1483 | 391,331 | 4.2530 | 823,464 | 4,016,877 | 144,082 | 4,160,959 |
| Louisville & Nashville- | 132.5340 | 2,176,315 | 92,080 | 5.9419 | 59,295 | 51.4807 | 358,800 | 1.2799 | 600,557 | 3,287,047 | 124,278 | 3,411,325 |
| Clinton--------------- | 3.9158 | 64,302 | 4,110 | --- | --- | .7055 | 4,917 | --- | 17,575 | 90,904 | 800 | 91,704 |
| Hamilton-------------- | 22.4220 | 368,187 | 6,375 | --- | --- | 3.8531 | 26,854 | --- | 100,630 | 502,046 | 15,050 | 517,096 |
| Jefferson------------- | 26.9142 | 441,952 | 9,685 | --- | --- | 7.4525 | 51,941 | --- | 120,790 | 624,368 | 13,575 | 637,943 |
| St.Clair-------------- | 29.0989 | 477,827 | 54,520 | 5.9419 | 59,295 | 28.3485 | 197,578 | --- | 130,596 | 925,112 | 73,800 | 998,912 |
| St.Clair(B. & O.Sys.-St.Louis Div.)C.1---- | --- | --- | --- | --- | --- | --- | --- | .0899 | 404 |  |  |  |
| St.Clair(Term.RR.Sys.) C.1-S--------------- | --- | --- | --- | --- | --- | --- | --- | 1.0900 | 4,892 |  |  |  |
| Washington------------ | 28.5678 | 469,106 | 8,040 | --- | --- | 5.7129 | 39,816 | --- | 128,212 | 645,174 | 6,005 | 651,179 |
| White----------------- | 21.6153 | 354,941 | 9,350 | --- | --- | 5.4082 | 37,694 | --- | 97,010 | 499,443 | 15,048 | 514,491 |
| White(N.Y.C.Sys.-Cairo Div.)C.1------------ | --- | --- | --- | --- | --- | --- | --- | .1000 | 448 |  |  |  |
| L. & N.-O'Fallon Branch | 6.0449 | 60,323 | 733 | --- | --- | .1267 | 883 | .3201 | 28,566 | 90,505 | 2,685 | 93,190 |
| St.Clair-------------- | 6.0449 | 60,323 | 733 | --- | --- | .1267 | 883 | --- | 27,129 | 90,505 | 2,685 | 93,190 |
| St.Clair(Ill.Term. Sys.)C.1-S----------- | --- | --- | --- | --- | --- | --- | --- | .3201 | 1,437 |  |  |  |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| L. & N.-Shawneetown Br.- | 40.6495 | 405,649 | 7,687 | --- | --- | 4.5409 | 31,648 | 2.6530 | 194,341 | 639,325 | 17,119 | 656,444 |
| Gallatin------------- | 13.5652 | 135,369 | 5,322 | --- | --- | 1.5727 | 10,961 | --- | 60,880 | 224,439 | 7,969 | 232,408 |
| Gallatin(B.& O.Sys.-Springfield Br.)C.1-- | --- | --- | --- | --- | --- | --- | --- | 2.6530 | 11,907 | | | |
| Hamilton------------- | 14.2750 | 142,453 | 2,280 | --- | --- | 2.0104 | 14,012 | --- | 64,066 | 222,811 | 7,005 | 229,816 |
| Saline--------------- | 12.8093 | 127,827 | 85 | --- | --- | .9578 | 6,675 | --- | 57,488 | 192,075 | 2,145 | 194,220 |
| Minneapolis & St.Louis- | 89.1530 | 621,361 | 34,237 | --- | --- | 38.9600 | 203,652 | 3.6737 | 196,050 | 1,055,300 | 1,830 | 1,057,130 |
| Fulton--------------- | 12.9586 | 90,317 | 5,748 | --- | --- | 7.9606 | 41,612 | --- | 27,369 | 165,046 | 225 | 165,271 |
| Henderson------------ | .7775 | 5,419 | --- | --- | --- | --- | --- | --- | 1,642 | 7,061 | --- | 7,061 |
| Knox----------------- | 15.6275 | 108,917 | 289 | --- | --- | 2.1170 | 11,066 | --- | 33,005 | 153,277 | 160 | 153,437 |
| Mercer--------------- | 10.7470 | 74,902 | 3,864 | --- | --- | 4.6739 | 24,431 | --- | 22,698 | 125,895 | 160 | 126,055 |
| Peoria--------------- | 19.5769 | 136,443 | 12,563 | --- | --- | 13.1227 | 68,595 | --- | 41,346 | 266,706 | 920 | 267,626 |
| Peoria(C.R.I. & P.Sys.-R.I.& P.)C.1--------- | --- | --- | --- | --- | --- | --- | --- | 3.6737 | 7,759 | | | |
| Warren--------------- | 29.4655 | 205,363 | 11,773 | --- | --- | 11.0858 | 57,948 | --- | 62,231 | 337,315 | 365 | 337,680 |
| MINNEAPOLIS,ST.PAUL & S.S.MARIE SYSTEM----- | 48.7299 | 720,423 | 375,796 | 19.6701 | 196,292 | 58.1100 | 568,720 | 15.0600 | 168,405 | 2,029,636 | 90,811 | 2,120,447 |
| Central Terminal------- | --- | --- | 216,650 | --- | --- | 6.7701 | 210,901 | --- | --- | 427,551 | 67,862 | 495,413 |
| Cook----------------- | --- | --- | 216,650 | --- | --- | 6.7701 | 210,901 | --- | --- | 427,551 | 67,862 | 495,413 |
| Wisconsin Central------ | 48.7299 | 720,423 | 159,146 | 19.6701 | 196,292 | 51.3399 | 357,819 | 15.0600 | 168,405 | 1,602,085 | 22,949 | 1,625,034 |
| Cook----------------- | 23.2561 | 343,818 | 135,166 | 19.6701 | 196,292 | 39.1759 | 273,041 | --- | 61,396 | 1,049,471 | 22,679 | 1,072,150 |
| Cook(B.& O.C.T.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | 13.6100 | 35.930 | | | |
| Cook(I.H.B.)C.1-S----- | --- | --- | --- | --- | --- | --- | --- | 1.4500 | 3,828 | | | |
| Lake----------------- | 25.4738 | 376,605 | 23,980 | --- | --- | 12.1640 | 84,778 | --- | 67,251 | 552,614 | 270 | 552,884 |
| Missouri-Illinois------ | 79.6941 | 555,436 | 31,564 | --- | --- | 37.2671 | 127,900 | 15.2519 | 190,500 | 905,400 | 1,287 | 906,687 |
| Clinton-------------- | 2.1775 | 15,176 | --- | --- | --- | .1767 | 606 | --- | 4,369 | 20,151 | 50 | 20,201 |
| Marion--------------- | 11.4699 | 79,941 | 5,439 | --- | --- | 3.7862 | 12,994 | --- | 23,013 | 127,021 | 240 | 127,261 |
| Marion(I.C.Sys.-Char. Line)C.1------------ | --- | --- | --- | --- | --- | --- | --- | 2.8081 | 5,634 | | | |
| Perry---------------- | 1.9639 | 13,687 | --- | --- | --- | --- | --- | --- | 3,941 | 17,628 | 20 | 17,648 |
| Randolph------------- | 34.7084 | 241,904 | 22,860 | --- | --- | 29.5731 | 101,495 | --- | 69,639 | 460,865 | 777 | 461,642 |
| Randolph(Mo.-Pac.-Main Line)C.1------------ | --- | --- | --- | --- | --- | --- | --- | 12.0809 | 24,239 | | | |
| Randolph(Mo.-Pac.-C.& Mt.V.)C.1----------- | --- | --- | --- | --- | --- | --- | --- | .3629 | 728 | | | |
| Washington----------- | 29.3744 | 204,728 | 3,265 | --- | --- | 3.7311 | 12,805 | --- | 58,937 | 279,735 | 200 | 279,935 |
| MISSOURI-PACIFIC SYSTEM | 298.5319 | 3,032,041 | 347,798 | 87.8309 | 876,481 | 221.4921 | 1,167,846 | 8.3902 | 1,134,382 | 6,558,548 | 120,476 | 6,679,024 |
| Cairo & Thebes--------- | 25.9540 | 180,888 | 61,950 | --- | --- | 9.2171 | 31,633 | --- | 95,926 | 370,397 | 16,545 | 386,942 |
| Alexander------------ | 25.9540 | 180,888 | 61,950 | --- | --- | 9.2171 | 31,633 | --- | 95,926 | 370,397 | 16,545 | 386,942 |
| Chester & Mt.Vernon---- | 64.0297 | 446,262 | 13,700 | --- | --- | 22.9167 | 78,650 | --- | 236,653 | 775,265 | 4,689 | 779,954 |
| Jefferson------------ | 17.5608 | 122,392 | 3,400 | --- | --- | 4.1235 | 14,152 | --- | 64,905 | 204,849 | 4,479 | 209,328 |
| Perry---------------- | 26.9296 | 187,688 | 2,960 | --- | --- | 13.0188 | 44,680 | --- | 99,531 | 334,859 | 110 | 334,969 |
| Randolph------------- | 19.5393 | 136,182 | 7,340 | --- | --- | 5.7744 | 19,818 | --- | 72,217 | 235,557 | 100 | 235,657 |
| East Ivory Branch------ | 6.6432 | 46,300 | 125 | --- | --- | 2.6209 | 8,995 | --- | 24,553 | 79,973 | 60 | 80,033 |
| St.Clair------------- | 6.6432 | 46,300 | 125 | --- | --- | 2.6209 | 8,995 | --- | 24,553 | 79,973 | 60 | 80,033 |

TABLE VI Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Missouri-Pacific-Main Line---------------- | 119.3302 | 1,783,078 | 190,433 | 87.8309 | 876,481 | 115.2432 | 803,199 | 8.3902 | 472,054 | 4,125,245 | 98,145 | 4,223,390 |
| Alexander------------ | 7.1483 | 106,813 | 16,070 | 7.1483 | 71,334 | 7.7621 | 54,099 | --- | 26,420 | 282,757 | 345 | 283,102 |
| Alexander(So.Ill.-Mo.Br.Co.)----------- | --- | --- | --- | --- | --- | --- | --- | 2.1701 | 8,021 | | | |
| Jackson-------------- | 22.7298 | 339,637 | 10,825 | 14.1758 | 141,463 | 8.8216 | 61,483 | --- | 84,009 | 637,417 | 210 | 637,627 |
| Monroe--------------- | 30.7049 | 458,805 | 7,650 | 30.7049 | 306,411 | 4.5913 | 31,999 | --- | 113,485 | 918,350 | 2,110 | 920,460 |
| Randolph------------- | 32.6917 | 488,492 | 25,395 | 10.3254 | 103,039 | 13.1830 | 91,880 | --- | 120,828 | 829,634 | 550 | 830,184 |
| St.Clair------------- | 8.2506 | 123,283 | 124,643 | 8.2505 | 82,333 | 77.1975 | 538,036 | --- | 30,494 | 921,779 | 94,800 | 1,016,579 |
| St.Clair(Penn.Sys.-St.Lo.Div.)C.1------- | --- | --- | --- | --- | --- | --- | --- | 1.6701 | 6,173 | | | |
| St.Clair(Term.RR.Sys.-St.L.M.B.)C.1-S------ | --- | --- | --- | --- | --- | --- | --- | .7299 | 2,698 | | | |
| St.Clair(Term.RR.Sys.-T.RR.E.St.L.)C.1-S--- | --- | --- | --- | --- | --- | --- | --- | 3.8201 | 14,119 | | | |
| Union---------------- | 17.8049 | 266,048 | 5,850 | 17.2260 | 171,901 | 3.6877 | 25,702 | --- | 65,807 | 535,308 | 130 | 535,438 |
| Missouri-Pacific Branch Lines--------- | 82.5748 | 575,513 | 81,590 | --- | --- | 71.4942 | 245,369 | --- | 305,196 | 1,207,668 | 1,037 | 1,208,705 |
| Include the Following Branches | | | | | | | | | | | | |
| Coal Belt Branch | | | | | | | | | | | | |
| Coal Belt Electric | | | | | | | | | | | | |
| East & West Branch | | | | | | | | | | | | |
| Herrin Branch | | | | | | | | | | | | |
| Johnson City Branch | | | | | | | | | | | | |
| Johnson City Connecting Branch | | | | | | | | | | | | |
| Marion & Eastern | | | | | | | | | | | | |
| Marion & Harrisburg | | | | | | | | | | | | |
| Marion & Johnson City Branch | | | | | | | | | | | | |
| Franklin------------- | 14.4546 | 100,742 | 9,500 | --- | --- | 15.7039 | 53,896 | --- | 53,424 | 217,562 | 52 | 217,614 |
| Jackson-------------- | 23.5195 | 163,922 | 4,910 | --- | --- | 11.1409 | 38,236 | --- | 86,928 | 293,996 | 100 | 294,096 |
| Williamson----------- | 44.6007 | 310,849 | 67,180 | --- | --- | 44.6494 | 153,237 | --- | 164,844 | 696,110 | 885 | 696,995 |
| Mobile & Ohio---------- | 159.2354 | 1,109,807 | 255,074 | --- | --- | 65.4574 | 286,860 | 3.2328 | 343,132 | 1,994,873 | 21,005 | 2,015,878 |
| Alexander------------ | 27.0777 | 188,720 | 34,224 | --- | --- | 21.4212 | 93,876 | --- | 57,188 | 377,583 | 1,075 | 378,658 |
| Alexander(I.C.Sys.-S.I.Brs.)C.1--------- | --- | --- | --- | --- | --- | --- | --- | 1.6928 | 3,575 | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Jackson | 34.2244 | 238,531 | 44,589 | --- | --- | 9.3180 | 40,835 | --- | 72,282 | 396,237 | 950 | 397,187 |
| Monroe | 27.0313 | 188,397 | 3,814 | --- | --- | 4.4116 | 19,333 | --- | 57,090 | 268,634 | 1,355 | 269,989 |
| Perry | 2.5681 | 17,899 | 2,805 | --- | --- | .8307 | 3,641 | --- | 5,424 | 29,769 | 125 | 29.894 |
| Randolph | 31.2930 | 218,100 | 9,411 | --- | --- | 8.0625 | 35,333 | --- | 66,091 | 328,935 | 550 | 329,485 |
| St. Clair | 14.8428 | 103,448 | 153,591 | --- | --- | 17.9911 | 78,844 | --- | 31,348 | 370,483 | 15,785 | 386,268 |
| St.Clair(Term.RR Sys.) C.1-S | --- | --- | --- | --- | --- | --- | --- | 1.5400 | 3,252 | | | |
| Union | 22.1981 | 154,712 | 6,640 | --- | --- | 3.4223 | 14,998 | --- | 46,882 | 223,232 | 1,165 | 224,397 |
| NEW YORK CENTRAL SYSTEM | 821.5817 | 15,262,482 | 2,022,409 | 109.2619 | 1,090,345 | 697.5490 | 4,861,639 | 71.9428 | 4,301,140 | 27,538,015 | 417,117 | 27,955,132 |
| Cincinnati,LaFayette & Chicago | 32.9699 | 877,368 | 46,865 | --- | --- | 27.1011 | 188,885 | --- | 174,081 | 1,287,199 | 4,860 | 1,292,059 |
| Iroquois | 20.4989 | 545,500 | 6,545 | --- | --- | 8.8892 | 61,955 | --- | 108,234 | 722,234 | --- | 722,234 |
| Kankakee | 12.4710 | 331,868 | 40,320 | --- | --- | 18.2119 | 126,930 | --- | 65,847 | 564,965 | 4,860 | 569,825 |
| N.Y.C.Sys.-Alton & Old Line | 59.8949 | 777,963 | 25,815 | --- | --- | 28.7451 | 200,342 | --- | 316,245 | 1,320,365 | --- | 1,320,365 |
| Macoupin | 20.6756 | 268,551 | 3,106 | --- | --- | 2.8720 | 20,016 | --- | 109,167 | 400,840 | --- | 400,840 |
| Madison | 24.2600 | 315,109 | 19,110 | --- | --- | 17.9476 | 125,087 | --- | 128,093 | 587,399 | --- | 587,399 |
| Montgomery | 14.9593 | 194,303 | 3,599 | --- | --- | 7.9255 | 55,239 | --- | 78,985 | 332,126 | --- | 332,126 |
| N.Y.C.Sys.-Cairo Div. | 270.7417 | 3,516,609 | 296,105 | 6.2773 | 62,642 | 206.1737 | 1,436,948 | --- | 1,429,516 | 6,741,820 | 32,130 | 6,773,950 |
| Alexander | 6.5538 | 85,126 | 26,184 | --- | --- | 15.3430 | 106,935 | --- | 34,604 | 252,849 | 600 | 253,449 |
| Clark | 21.1326 | 274,487 | 4,709 | --- | --- | 4.2229 | 29,432 | --- | 111,580 | 420,208 | 90 | 420,298 |
| Crawford | 24.2761 | 315,318 | 15,049 | --- | --- | 7.5477 | 52,605 | --- | 120,178 | 511,150 | 585 | 511,735 |
| Edgar | 28.9252 | 375,704 | 7,612 | --- | --- | 15.6271 | 108,915 | --- | 152,725 | 644,956 | 375 | 645,331 |
| Edwards | 3.6700 | 47,670 | 760 | --- | --- | 1.1223 | 7,822 | --- | 19,378 | 75,630 | --- | 75,630 |
| Gallatin | 1.2957 | 16,828 | --- | --- | --- | --- | --- | --- | 6,841 | 23,669 | --- | 23,669 |
| Johnson | 28.2769 | 367,283 | 5,147 | --- | --- | 4.1648 | 29,027 | --- | 149,302 | 550,759 | --- | 550,759 |
| Lawrence | 22.6962 | 294,796 | 11,347 | --- | --- | 14.3155 | 99,774 | --- | 119,836 | 525,753 | 180 | 525,933 |
| Pulaski | 19.8383 | 257,675 | 5,230 | --- | --- | 3.2328 | 22,530 | --- | 104,746 | 390,181 | --- | 390,181 |
| Saline | 37.7430 | 490,236 | 48,232 | --- | --- | 59.5299 | 414,900 | --- | 199,283 | 1,152,651 | 7,500 | 1,160,151 |
| Vermilion | 17.3409 | 225,238 | 65,751 | 3.4866 | 34,793 | 45.7813 | 319,077 | --- | 91,560 | 736,419 | 5,870 | 742,289 |
| Wabash | 25.0945 | 325,947 | 97,348 | 2.7907 | 27,849 | 23.8080 | 165,932 | --- | 132,499 | 749,575 | 15,580 | 765,155 |
| White | 32.1089 | 417,056 | 8,736 | --- | --- | 11.3888 | 79,375 | --- | 169,535 | 674,702 | --- | 674,702 |
| Williamson | 1.7896 | 23,245 | --- | --- | --- | .0896 | 624 | --- | 9,449 | 33,318 | 1,350 | 34,668 |
| N.Y.C.Sys.-St.L.Div. | 168.9691 | 4,496,471 | 312,084 | 73.2140 | 730,617 | 125.1723 | 872,401 | 3.0189 | 908,097 | 7,319,670 | 76,230 | 7,395,900 |
| Christian | 10.9411 | 291,156 | 3,581 | 8.0064 | 79,898 | 4.8355 | 33,700 | --- | 57,769 | 466,104 | 80 | 466,184 |
| Coles | 27.8998 | 742,447 | 102,912 | 1.4686 | 14,655 | 29.5009 | 205,610 | --- | 147,311 | 1,212,935 | 32,250 | 1,245,185 |
| Edgar | 25.5150 | 678,984 | 39,984 | --- | --- | 18.8905 | 131,659 | --- | 134,719 | 985,346 | 1,695 | 987,041 |
| Macoupin | 1.0178 | 27,085 | --- | 1.0178 | 10,157 | --- | --- | --- | 5,374 | 42,616 | 90 | 42,706 |
| Madison | 35.0337 | 932,289 | 15,635 | 26.2974 | 262,427 | 18.1809 | 126,713 | --- | 184,978 | 1,537,982 | 21,005 | 1,558,987 |
| Madison(Term.RR.Sys.-St.L.M.B.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 3.0189 | 15,940 | | | |
| Moultrie | 4.2013 | 111,802 | 640 | --- | --- | 1.9166 | 13,359 | --- | 22,183 | 147,984 | --- | 147,984 |
| Montgomery | 35.4833 | 944,254 | 47,325 | 35.4833 | 354,095 | 26.2731 | 183,114 | --- | 187,352 | 1,716,140 | --- | 1,716,140 |
| Shelby | 26.3902 | 702,274 | 7,733 | --- | --- | 8.8815 | 61,900 | --- | 139,340 | 911,247 | 2,380 | 913,627 |
| St. Clair | 2.4869 | 66,180 | 94,274 | .9405 | 9,385 | 16.6933 | 116,346 | --- | 13,131 | 299,316 | 18,730 | 318,046 |
| Evansville Mt. Carmel & Northern | 2.3744 | 30,843 | --- | --- | --- | --- | --- | --- | 12,537 | 43,380 | --- | 43,380 |
| Wabash | 2.3744 | 30,843 | --- | --- | --- | --- | --- | --- | 12,537 | 43,380 | --- | 43,380 |

TABLE VI Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Track-age rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| Joliet & No. Indiana--- | 28.1987 | 366,265 | 50,980 | --- | --- | 28.3712 | 197,736 | --- | 148,889 | 763,870 | 16,519 | 780,389 |
| Cook------------------ | 13.7360 | 178,413 | 6,647 | --- | --- | 9.9142 | 69,098 | --- | 72,526 | 326,684 | 3,434 | 330,118 |
| Will------------------ | 14.4627 | 187,852 | 44,333 | --- | --- | 18.4570 | 128,638 | --- | 76,363 | 437,186 | 13,085 | 450,271 |
| Michigan Central------- | 6.5201 | 1,032,780 | 211,780 | 9.1915 | 91,723 | 52.3922 | 365,153 | 45.1701 | 272,924 | 1,974,360 | 38,215 | 2,012,575 |
| Cook------------------ | 6.5201 | 1,032,780 | 211,780 | 9.1915 | 91,723 | 52.3922 | 365,153 | --- | 34,426 | 1,974,360 | 38,215 | 2,012,575 |
| Cook(I.C.Sys.-Char. Line)C.1------------- | --- | --- | --- | --- | --- | --- | --- | 14.7400 | 77,827 |  |  |  |
| Cook(I.C.Sys.-C.M. & N.) C.1----------------- | --- | --- | --- | --- | --- | --- | --- | .7700 | 4,066 |  |  |  |
| Cook(I.H.B.)C.1-S----- | --- | --- | --- | --- | --- | --- | --- | 29.6601 | 156,605 |  |  |  |
| New York Cent.-Ill.Div. | 121.5685 | 1,579,030 | 61,342 | --- | --- | 81.1483 | 565,571 | 8.5710 | 687,137 | 2,893,080 | 11,155 | 2,904,235 |
| Bureau---------------- | 7.0831 | 92,002 | 6,096 | --- | --- | 8.1121 | 56,538 | --- | 37,399 | 237,290 | 4,845 | 242,135 |
| Bureau(C.B. & Q.Sys.-I.V.N.)C.1----------- | --- | --- | --- | --- | --- | --- | --- | 6.6299 | 35,006 |  |  |  |
| Bureau(C. & N.W.-Br. Lines)C.1----------- | --- | --- | --- | --- | --- | --- | --- | 1.9411 | 10,249 |  |  |  |
| Kankakee-------------- | 40.0443 | 520,128 | 41,974 | --- | --- | 46.1455 | 321,615 | --- | 211,434 | 1,095,151 | 3,500 | 1,098,651 |
| LaSalle--------------- | 19.7947 | 257,109 | 3,307 | --- | --- | 6.6434 | 46,302 | --- | 104,516 | 411,234 | --- | 411,234 |
| Livingston------------ | 30.0186 | 389,905 | 6,021 | --- | --- | 8.2517 | 57,512 | --- | 158,498 | 611,936 | 110 | 612,046 |
| Putnam---------------- | 16.1348 | 209,572 | 3,517 | --- | --- | 3.1288 | 21,806 | --- | 85,192 | 320,087 | --- | 320,087 |
| Vermilion------------- | 8.4930 | 110,314 | 427 | --- | --- | 8.8668 | 61,798 | --- | 44,843 | 217,382 | 2,700 | 220,082 |
| New York Cent.-Main Line----------------- | 7.6500 | 1,211,760 | 828,261 | 20.5791 | 205,363 | 87.1159 | 607,163 | 6.3527 | 73,934 | 2,926,481 | 173,868 | 3,100,349 |
| Cook------------------ | 7.6500 | 1,211,760 | 828,261 | 20,5791 | 205,363 | 87.1159 | 607,163 | --- | 40,392 | 2,926,481 | 173,868 | 3,100,349 |
| Cook(C.R.I. & P.)C.1-- | --- | --- | --- | --- | --- | --- | --- | 6.3527 | 33,542 |  |  |  |
| Peoria & Eastern------- | 122.6944 | 1,373,393 | 189,177 | --- | --- | 61.3292 | 427,440 | 8.8301 | 277,780 | 2,267,790 | 64,140 | 2,331,930 |
| Champaign------------- | 29.1831 | 326,664 | 127,005 | --- | --- | 21.2970 | 148,431 | --- | 61,635 | 663,735 | 61,400 | 725,135 |
| DeWitt---------------- | 4.7756 | 53,456 | 3,872 | --- | --- | 1.8750 | 13,068 | --- | 10,086 | 80,482 | 50 | 80,532 |
| McLean---------------- | 37.1422 | 415,755 | 24,856 | --- | --- | 9.1600 | 63,842 | --- | 78,444 | 582,897 | 310 | 583,207 |
| Peoria(P. & P.U.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 1.6468 | 3,478 | 3,478 | --- | 3,478 |
| Piatt----------------- | 8.2292 | 92,115 | 820 | --- | --- | 1.6919 | 11,792 | --- | 17,380 | 122,107 | --- | 122,107 |
| Tazewell-------------- | 21.1812 | 237,094 | 15,105 | --- | --- | 11.5197 | 80,287 | --- | 44,735 | 392,392 | 1,630 | 394,022 |
| Tazewell(P. & P.U.) C.1-S---------------- | --- | --- | --- | --- | --- | --- | --- | 7.1833 | 15,171 |  |  |  |
| Vermilion------------- | 22.1831 | 248,309 | 17,519 | --- | --- | 15.7856 | 110,020 | --- | 46,851 | 422,699 | 750 | 423,449 |
| N.Y.C. & ST.LOUIS SYSTEM | 308.0001 | 5,029,171 | 312,674 | 10.5101 | 104,882 | 142.6168 | 993,981 | 13.3904 | 1,103,012 | 7,543,720 | 221,182 | 7,764,902 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Lake Erie & Western---- | 118.2650 | 1,492,409 | 65,426 | --- | --- | 29.0542 | 202,496 | 2.9133 | 415,884 | 2,176,215 | 1,376 | 2,177,591 |
| Ford------------------ | 28.5966 | 360,866 | 10,434 | --- | --- | 6.5479 | 45,636 | --- | 98,144 | 515,080 | 186 | 515,266 |
| McLean---------------- | 42.1909 | 532,416 | 16,419 | --- | --- | 9.2964 | 64,792 | --- | 144,799 | 758,426 | 360 | 758,786 |
| Peoria(P.& P.U.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | .4932 | 1,693 | 1,693 | --- | 1,693 |
| Tazewell-------------- | 15.7137 | 198,293 | 1,579 | --- | --- | 1.7887 | 12,466 | --- | 53,929 | 274,572 | 330 | 274,902 |
| Tazewell(P.& P.U.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 2.4201 | 8,305 | | | |
| Vermilion------------- | 21.9574 | 277,085 | 35,587 | --- | --- | 10.0765 | 70,229 | --- | 75,358 | 458,259 | 500 | 458,759 |
| Woodford-------------- | 9.8064 | 123,749 | 1,407 | --- | --- | 1.3447 | 9,373 | --- | 33,656 | 168,185 | --- | 168,185 |
| New York,Chgo.& StLouis | 10.5182 | 262,685 | 118,973 | 10.5101 | 104,882 | 45.6667 | 318,278 | 8.3299 | 64,687 | 869,505 | 215,088 | 1,084,593 |
| Cook------------------ | 10.5182 | 262,685 | 118,973 | 10.5101 | 104,882 | 45.6667 | 318,278 | --- | 36,098 | 869,505 | 215,088 | 1,084,593 |
| Cook(C.R.I.&P.)C.1---- | --- | --- | --- | --- | --- | --- | --- | .0799 | 275 | | | |
| Cook(N.Y.C.- Main Line)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 8.2500 | 28,314 | | | |
| Toledo,St.Louis &Western | 179.2169 | 3,274,077 | 128,275 | --- | --- | 67.8959 | 473,207 | 2.1472 | 622,441 | 4,498,000 | 4,718 | 4,502,718 |
| Bond------------------ | 8.1722 | 149,296 | 7,550 | --- | --- | 3.4318 | 23,918 | --- | 28,047 | 208,811 | 135 | 208,946 |
| Coles----------------- | 31.8633 | 582,103 | 41,537 | --- | --- | 16.0299 | 111,722 | --- | 109,355 | 844,717 | 1,055 | 845,772 |
| Cumberland------------ | 7.6773 | 140,255 | 776 | --- | --- | 2.4142 | 16,826 | --- | 26,348 | 184,205 | 70 | 184,275 |
| Douglas--------------- | .6027 | 11,010 | --- | --- | --- | --- | --- | --- | 2,068 | 13,078 | --- | 13,078 |
| Edgar----------------- | 19.8400 | 362,452 | 4,058 | --- | --- | 4.6046 | 32,092 | --- | 68,091 | 466,693 | 100 | 466,793 |
| Fayette--------------- | 16.7410 | 305,840 | 5,412 | --- | --- | 4.7506 | 33,110 | --- | 57,455 | 401,817 | 463 | 402,280 |
| Madison--------------- | 37.3574 | 682,475 | 39,066 | --- | --- | 20.6741 | 144,089 | --- | 128,211 | 1,001,210 | 1,720 | 1,002,930 |
| Madison(Term.RR.Sys.- St.L.M.B.)C.1-S------ | --- | --- | --- | --- | --- | --- | --- | 1.1799 | 4,050 | | | |
| Madison(Term.RR.Sys.- M.I. & St.L.)C.1-S---- | --- | --- | --- | --- | --- | --- | --- | .9673 | 3,319 | | | |
| Montgomery------------ | 15.5452 | 283,993 | 1,704 | --- | --- | 4.0246 | 28,050 | --- | 53,351 | 367,098 | 175 | 367,273 |
| Shelby---------------- | 30.4510 | 556,302 | 7,027 | --- | --- | 5.6072 | 39,080 | --- | 104,508 | 706,917 | 255 | 707,172 |
| St. Clair------------- | 2.0504 | 37,458 | 19,631 | --- | --- | 2.8646 | 19,965 | --- | 7,037 | 84,091 | 560 | 84,651 |
| Vermilion------------- | 8.9164 | 162,893 | 1,514 | --- | --- | 3.4943 | 24,355 | --- | 30,601 | 219,363 | 185 | 219,548 |
| PENNSYLVANIA SYSTEM---- | 359.4774 | 14,767,408 | 5,111,489 | 148.5318 | 1,482,229 | 353.7436 | 2,465,450 | 45.8784 | 2,140,279 | 25,966,855 | 664,216 | 26,631,071 |
| Englewood Connecting--- | 2.3409 | 61,800 | 632 | --- | --- | .8104 | 5,648 | --- | 12,360 | 80,440 | 15,778 | 96,218 |
| Cook------------------ | 2.3409 | 61,800 | 632 | --- | --- | .8104 | 5,648 | --- | 12,360 | 80,440 | 15,778 | 96,218 |
| Pitt. Cin. Chgo. & St. L.-Chgo. Div.---- | 26.8269 | 4,698,398 | 519,291 | 26.8146 | 267,588 | 99.3025 | 692,098 | 4.3799 | 164,772 | 6,342,147 | 122,312 | 6,464,459 |
| Cook------------------ | 26.8269 | 4,698,398 | 519,291 | 26.8146 | 267,588 | 99.3025 | 692,098 | --- | 141,646 | 6,342,147 | 122,312 | 6,464,459 |
| Cook(B.& O.C.T.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | .3799 | 2,006 | | | |
| Cook(C.R.I.Sys.)C.1--- | --- | --- | ---- | --- | --- | --- | --- | 4.0000 | 21,120 | | | |
| Pitt. Cin. Chgo. & St.L.-St.Lo.Div.----- | 157.5960 | 4,510,020 | 338,369 | 91.2244 | 910,347 | 134.1182 | 934,750 | 5.4199 | 860,724 | 7,554,210 | 79,480 | 7,633,690 |
| Bond------------------ | 22.6032 | 646,850 | 16,022 | 2.0239 | 20,197 | 12.6640 | 88,263 | --- | 119,345 | 890,677 | 1,295 | 891,972 |
| Clark----------------- | 29.1483 | 834,154 | 11,069 | 1.6332 | 16,297 | 13.3570 | 93,093 | --- | 153,903 | 1,108,516 | 2,210 | 1,110,726 |
| Cumberland------------ | 20.8534 | 596,775 | 3,810 | 20.8591 | 208,157 | 3.5182 | 24,521 | --- | 110,106 | 943,369 | 1,120 | 944,489 |
| Effingham------------- | 25.4832 | 729,266 | 51,759 | 25.4832 | 254,302 | 14.5466 | 101,384 | --- | 134,551 | 1,271,262 | 2,050 | 1,273,312 |
| Fayette--------------- | 25.8688 | 740,302 | 27,761 | 7.6011 | 75,853 | 7.6351 | 53,213 | --- | 136,587 | 1,033,716 | 970 | 1,034,686 |
| Madison--------------- | 23.4051 | 669,798 | 13,666 | 23.4051 | 233,564 | 29.8002 | 207,695 | --- | 123,579 | 1,261,713 | 16,320 | 1,278,033 |
| Madison(Term.RR.Sys.) C.1-S---------------- | --- | --- | --- | --- | --- | --- | --- | 2.5400 | 13,411 | | | |
| St. Clair------------- | 10.2340 | 292,875 | 214,282 | 10.2188 | 101,977 | 52.5971 | 366,581 | --- | 54,036 | 1,044,957 | 55,515 | 1,100,472 |
| St. Clair (Term. RR. Sys.)C.1-S----------- | --- | --- | --- | --- | --- | --- | --- | 2.8799 | 15,206 | | | |

TABLE VI Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Track-age rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Com-mission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| Pitt.Ft.Wayne & Chgo.-- | 13.2691 | $2,679,132 | $4,194,665 | 30.4928 | $304,294 | 76.0572 | $530,088 | 12.3599 | $135,321 | $7,843,500 | $423,620 | $8,267,120 |
| Cook------------------ | 13.2691 | 2,679,132 | 4,194,665 | 30.4928 | 304,294 | 76.0572 | 530,088 | --- | 70,061 | 7,843,500 | 423,620 | 8,267,120 |
| Cook(C.& W.I.)C.1-S--- | --- | --- | --- | --- | --- | --- | --- | .0299 | 158 |  |  |  |
| Cook(C.R.I.&P.)C.1---- | --- | --- | --- | --- | --- | --- | --- | .4799 | 2,534 |  |  |  |
| Cook(I.C.Sys.-<br>C.M.& N.)C.1-------- | --- | --- | --- | --- | --- | --- | --- | .9601 | 5,069 |  |  |  |
| Cook(C.U.S.Co.)------- | --- | --- | --- | --- | --- | --- | --- | .7601 | 4,013 |  |  |  |
| Cook(B.Ry. of C.)----- | --- | --- | --- | --- | --- | --- | --- | 10.1299 | 53,486 |  |  |  |
| South Chgo.& Southern-- | 14.9788 | 224,609 | 6,496 | --- | --- | 13.1754 | 91,827 | --- | 79,088 | 402,020 | 14,046 | 416,066 |
| Cook------------------ | 14.9788 | 224,609 | 6,496 | --- | --- | 13.1754 | 91,827 | --- | 79,088 | 402,020 | 14,046 | 416,066 |
| Terre Haute & Peoria--- | 144.4657 | 2,593,449 | 52,036 | --- | --- | 30.2799 | 211,039 | 23.7187 | 888,014 | 3,744,538 | 8,980 | 3,753,518 |
| Clark----------------- | .7741 | 13,896 | --- | --- | --- | .5695 | 3,970 | --- | 4,087 | 21,953 | --- | 21,953 |
| Coles----------------- | 5.2832 | 94,843 | 1,597 | --- | --- | .5326 | 3,712 | --- | 27,895 | 128,047 | 85 | 128,132 |
| DeWitt---------------- | 18.6964 | 335,638 | 2,778 | --- | --- | 2.2599 | 15,750 | --- | 98,717 | 452,883 | 85 | 452,968 |
| Douglas--------------- | 22.6837 | 407,218 | 4,803 | --- | --- | 3.2532 | 22,674 | --- | 119,770 | 554,465 | --- | 554,465 |
| Edgar----------------- | 26.9466 | 483,745 | 8,441 | --- | --- | 7.3313 | 51,095 | --- | 142,278 | 685,559 | 150 | 685,709 |
| Logan----------------- | 11.5716 | 207,733 | 1,552 | --- | --- | 2.0466 | 14,264 | --- | 61,098 | 284,647 | --- | 284,647 |
| Macon----------------- | 14.2771 | 256,302 | 24,165 | --- | --- | 6.2750 | 43,734 | --- | 75,383 | 480,063 | 4,600 | 484,663 |
| Macon(I.C.Sys.-<br>Char.Line)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 15.2422 | 80,479 |  |  |  |
| Moultrie-------------- | 15.9356 | 286,076 | 4,408 | --- | --- | 3.6265 | 25,275 | --- | 84,140 | 399,899 | --- | 399,899 |
| Peoria(P.& P.U.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | 1.6470 | 8,696 | 8,696 | --- | 8,696 |
| Tazewell-------------- | 28.2974 | 507,998 | 4,292 | --- | --- | 4.3853 | 30,565 | --- | 149,411 | 728,326 | 4,060 | 732,386 |
| Tazewell(N.Y.C.& St.L.<br>Sys.-L.E.& W.)C.1---- | --- | --- | --- | --- | --- | --- | --- | 6.8295 | 36,060 |  |  |  |
| Pere Marquette--------- | --- | --- | --- | --- | --- | --- | --- | 21.4799 | 96,402 | 96,402 | 6,023 | 102,425 |
| Cook(B.& O.Sys.-<br>B.& O.& C.)C.1------- | --- | --- | --- | --- | --- | --- | --- | 1.6701 | 7,495 | 96,402 | 6,023 | 102,425 |
| Cook(B.& O.Sys.-<br>B.& O.Conn.)C.1------ | --- | --- | --- | --- | --- | --- | --- | 2.2939 | 10,295 |  |  |  |
| Cook(Balt.& Ohio Chgo.<br>Term.)C.1-S---------- | --- | --- | --- | --- | --- | --- | --- | 10.9400 | 49,099 |  |  |  |
| Cook(Chgo.Rock Is.&<br>Pac.)C.1------------ | --- | --- | --- | --- | --- | --- | --- | 6.1259 | 27,493 |  |  |  |
| Cook(Belt Ry.of Chgo.)<br>C.1-S--------------- | --- | --- | --- | --- | --- | --- | --- | .4500 | 2,020 |  |  |  |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ST. LOUIS SOUTHWESTERN SYSTEM--------------- | --- | --- | 49,068 | --- | --- | 19.7623 | 208,690 | 127.7964 | 425,102 | 682,860 | 2,000 | 684,860 |
| St.Louis Southwestern-- | --- | --- | --- | --- | --- | --- | --- | 127.7964 | 425,102 | 425,102 | --- | 425,102 |
| Alexander(Mo.-Pac.)C.1 | --- | --- | --- | --- | --- | --- | --- | 7.1483 | 23,778 | 30,997 | --- | 30,997 |
| Alexander(S.L-M.Br.Co) | --- | --- | --- | --- | --- | --- | --- | 2.1701 | 7,219 | | | |
| Jackson(Mo.-Pac.)C.1-- | --- | --- | --- | --- | --- | --- | --- | 22.7298 | 75,608 | 75,608 | --- | 75,608 |
| Monroe(Mo.-Pac.)C.1--- | --- | --- | --- | --- | --- | --- | --- | 30.7049 | 102,137 | 102,137 | --- | 102,137 |
| Randolph(Mo.-Pac.)C.1- | --- | --- | --- | --- | --- | --- | --- | 32.6917 | 108,746 | 108,746 | --- | 108,746 |
| St.Clair(Mo.-Pac.)C.1- | --- | --- | --- | --- | --- | --- | --- | 8.1670 | 27,166 | 48,388 | --- | 48,388 |
| St.Clair(Penn.Sys.- St.Lo.Div.)C.1------- | --- | --- | --- | --- | --- | --- | --- | 1.6699 | 5,555 | | | |
| St.Clair(Term.RR.Sys.- St.Lo.Br.)C.1-S------ | --- | --- | --- | --- | --- | --- | --- | .8799 | 2,927 | | | |
| St.Clair(Term.RR.Sys.- C.1-S--------------- | --- | --- | --- | --- | --- | --- | --- | 3.8299 | 12,740 | | | |
| Union(Mo.-Pac.)C.1---- | --- | --- | --- | --- | --- | --- | --- | 17.8049 | 59,226 | 59,226 | --- | 59,226 |
| Valley Terminal-------- | --- | --- | 49,068 | --- | --- | 19.7623 | 208,690 | --- | --- | 257,758 | 2,000 | 259,758 |
| St.Clair------------- | --- | --- | 49,068 | --- | --- | 19.7623 | 208,690 | --- | --- | 257,758 | 2,000 | 259,758 |
| Southern-------------- | 147.4991 | 2,133,898 | 116,910 | --- | --- | 77.9548 | 543,313 | 2.9801 | 595,897 | 3,390,018 | 270,766 | 3,660,784 |
| Clinton--------------- | 31.4468 | 454,947 | 4,610 | --- | --- | 4.7504 | 33,108 | --- | 124,529 | 617,194 | 4,156 | 621,350 |
| Edwards--------------- | 9.7883 | 141,609 | 4,670 | --- | --- | 1.7294 | 12,053 | --- | 38,762 | 197,094 | 80 | 197,174 |
| Jefferson------------- | 26.3220 | 380,305 | 4,290 | --- | --- | 4.7126 | 32,846 | --- | 104,235 | 522,176 | 285 | 522,461 |
| Madison--------------- | --- | --- | --- | --- | --- | .3582 | 2,496 | --- | --- | 2,496 | 52,250 | 54,746 |
| Marion---------------- | 6.3235 | 91,483 | 270 | --- | --- | 1.8195 | 12,681 | --- | 25,041 | 136,682 | 30 | 136,712 |
| Marion(C.B.& Q.Sys.- J.& St.L.)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 1.8201 | 7,207 | | | |
| St.Clair-------------- | 30.4433 | 440,430 | 97,760 | --- | --- | 57.1400 | 398,243 | --- | 120,556 | 1,061,583 | 213,730 | 1,275,313 |
| St.Clair(Term.RR.Sys.- E.St.L.& C.)C.1-S---- | --- | --- | --- | --- | --- | --- | --- | .1000 | 396 | | | |
| St.Clair(Term.RR.Sys.- St.Lo.Br,)C.1-S------ | --- | --- | --- | --- | --- | --- | --- | 1.0600 | 4,198 | | | |
| Wabash---------------- | 12.6521 | 183,040 | 3,010 | --- | --- | 3.8406 | 26,766 | --- | 50,102 | 262,918 | 75 | 262,993 |
| Wayne----------------- | 30.5231 | 441,584 | 2,300 | --- | --- | 3.6041 | 25,120 | --- | 120,871 | 589,875 | 160 | 590,035 |
| Toledo,Peoria & Western | 231.1203 | 793,204 | 41,783 | 2.1259 | 2,245 | 58.0104 | 61,259 | 7.7815 | 75,684 | 974,175 | 56,658 | 1,030,833 |
| Ford------------------ | 5.9902 | 20,558 | 436 | --- | --- | 1.1363 | 1,232 | --- | 1,898 | 24,124 | 25 | 24,149 |
| Fulton---------------- | 33.6720 | 115,562 | 1,274 | --- | --- | 5.3174 | 5,615 | --- | 10,667 | 133,118 | 105 | 133,223 |
| Hancock--------------- | 41.7403 | 143,253 | 3,114 | --- | --- | 5.9561 | 6,290 | --- | 13,223 | 165,979 | 120 | 166,099 |
| Hancock(Keo.& Ham.Br.Co.)---------- | --- | --- | --- | --- | --- | --- | --- | .3125 | 99 | | | |
| Henderson------------- | 4.8478 | 16,637 | 656 | --- | --- | .6976 | 737 | --- | 1,536 | 19,566 | --- | 19,566 |
| Iroquois-------------- | 31.5127 | 108,152 | 3,034 | --- | --- | 10.4492 | 11,034 | --- | 9,983 | 132,203 | 110 | 132,313 |
| Livingston------------ | 18.1036 | 62,132 | 859 | --- | --- | 5.7567 | 6,079 | --- | 5,735 | 74,805 | 60 | 74,865 |
| McDonough------------- | 27.7754 | 95,325 | 753 | --- | --- | 4.4738 | 4,724 | --- | 8,799 | 109,601 | 85 | 109,686 |
| McLean---------------- | 21.1348 | 72,535 | 924 | --- | --- | 3.6880 | 3,895 | --- | 6,696 | 84,050 | 65 | 84,115 |
| Peoria---------------- | 12.2060 | 41,891 | 308 | --- | --- | 2.3006 | 2,429 | --- | 3,867 | 50,861 | 14,648 | 65,509 |
| Peoria(C.B.& Q.- Main Line)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 2.7656 | 876 | | | |
| Peoria(Peo.Term.Sys.- P.Ry.T.)C.2-S-------- | --- | --- | --- | --- | --- | --- | --- | 4.7034 | 1,490 | | | |

TABLE VI Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Toledo, Peoria & Western-Cont'd. | | | | | | | | | | | | |
| Tazewell------------- | 15.7974 | $54,216 | $29,658 | 2.1259 | $2,245 | 13.6872 | $14,453 | --- | $5,005 | $105,577 | $41,390 | $146,967 |
| Woodford------------- | 18.3401 | 62,943 | 767 | --- | --- | 4.5175 | 4,771 | --- | 5,810 | 74,291 | 50 | 74,341 |
| WABASH SYSTEM---------- | 646.5318 | 8,591,388 | 882,726 | 187.9864 | 1,875,954 | 398.5885 | 2,706,250 | 59.1996 | 2,235,757 | 16,292,075 | 784,207 | 17,076,282 |
| Wabash-Main Line------- | 340.8966 | 5,759,789 | 789,661 | 187.9864 | 1,875,954 | 303.7604 | 2,117,089 | 22.8698 | 1,152,412 | 11,694,905 | 721,734 | 12,416,639 |
| Champaign------------ | 34.9428 | 590,394 | 7,868 | 10.9697 | 109,469 | 14.1750 | 98,794 | --- | 110,699 | 917,224 | 2,870 | 920,094 |
| Christian------------ | 31.0309 | 524,298 | 12,689 | 31.0309 | 309,663 | 17.7479 | 123,696 | --- | 98,306 | 1,068,652 | 1,220 | 1,069,872 |
| Cook----------------- | 20.8991 | 353,110 | 17,425 | 15.2349 | 152,032 | 38.0028 | 264,865 | --- | 66,208 | 916,461 | 257,598 | 1,174,059 |
| Cook(Chgo. & W.Ind.) C.1-S--------------- | --- | --- | --- | --- | --- | --- | --- | 19.8298 | 62,821 | | | |
| Ford----------------- | 15.4741 | 261,450 | 6,207 | --- | --- | 7.4178 | 51,699 | --- | 49,022 | 368,378 | --- | 368,378 |
| Kankakee------------- | 8.7879 | 148,480 | 1,353 | --- | --- | 3.4468 | 24,023 | --- | 27,840 | 201,696 | 200 | 201,896 |
| Livingston----------- | 35.7110 | 603,373 | 16,935 | --- | --- | 15.3758 | 107,163 | --- | 113,132 | 840,603 | 1,920 | 842,523 |
| Macon---------------- | 30.3604 | 512,969 | 636,503 | 25.6616 | 256,082 | 82.1063 | 572,248 | --- | 96,182 | 2,073,984 | 414,660 | 2,488,644 |
| Macoupin------------- | 8.6892 | 146,813 | 1,690 | 8.6892 | 86,711 | 20.6368 | 143,830 | --- | 27,527 | 406,571 | 300 | 406,871 |
| Madison-------------- | 34.1356 | 576,755 | 9,173 | 29.3858 | 293,247 | 24.0468 | 167,596 | --- | 108,142 | 1,164,544 | 11,675 | 1,176,219 |
| Madison(Term.RR Sys.) C.1-S--------------- | --- | --- | --- | --- | --- | --- | --- | 3.0400 | 9,631 | | | |
| McLean--------------- | 2.5591 | 43,238 | 303 | --- | --- | 1.4695 | 10,242 | --- | 8,107 | 61,890 | 100 | 61,990 |
| Montgomery----------- | 20.0725 | 339,146 | 7,481 | 20.0725 | 200,308 | 10.3953 | 72,451 | --- | 63,590 | 682,976 | --- | 682,976 |
| Piatt---------------- | 41.5608 | 702,211 | 16,958 | 28.1831 | 281,245 | 15.9354 | 111,063 | --- | 131,665 | 1,243,142 | 8,360 | 1,251,502 |
| St.Clair------------- | 2.1545 | 36,403 | 20,899 | --- | --- | 23.2043 | 161,725 | --- | 6,825 | 225,852 | 9,885 | 235,737 |
| Vermilion------------ | 25.8799 | 437,267 | 22,183 | 18.7587 | 187,197 | 19.4265 | 135,395 | --- | 81,988 | 864,030 | 4,160 | 868,190 |
| Will----------------- | 28.6388 | 483,882 | 11,994 | --- | --- | 10.3734 | 72,299 | --- | 90,727 | 658,902 | 8,786 | 667,688 |
| Wabash-Secondary Main Lines--------------- | 135.5604 | 1,646,246 | 72,774 | --- | --- | 74.5457 | 519,552 | 23.5699 | 504,125 | 2,742,697 | 23,805 | 2,766,502 |
| Adams---------------- | .8972 | 10,895 | 13,984 | --- | --- | 7.2885 | 50,798 | --- | 2,842 | 124,455 | --- | 124,455 |
| Adams(C.B. & Q.-Main Line)C.1------------ | --- | --- | --- | --- | --- | --- | --- | 14.5000 | 45,936 | | | |
| Macon---------------- | 9.9826 | 121,228 | 1,170 | --- | --- | 3.1576 | 22,007 | --- | 31,625 | 176,030 | --- | 176,030 |
| Morgan--------------- | 27.3646 | 332,316 | 10,637 | --- | --- | 8.9769 | 62,565 | --- | 86,691 | 492,209 | --- | 492,209 |
| Pike----------------- | 40.7064 | 494,339 | 8,324 | --- | --- | 14.2091 | 99,031 | --- | 128,958 | 759,385 | 1,125 | 760,510 |
| Pike(C.B. & Q. Sys.-Main Line)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 2.9000 | 9,187 | | | |
| Pike(L. & P.Co.RR)---- | --- | --- | --- | --- | --- | --- | --- | 6.1699 | 19,546 | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sangamon---------------- | 44.4852 | 540,229 | 31,506 | --- | --- | 31.6409 | 220,524 | --- | 140,929 | 933,188 | 21,330 | 954,518 |
| Scott------------------- | 12.1244 | 147,239 | 7,153 | --- | --- | 9.2727 | 64,627 | --- | 38,411 | 257,430 | 1,350 | 258,780 |
| Wabash-Branch Lines---- | 170.0748 | 1,185,353 | 20,291 | --- | --- | 20.2824 | 69,609 | 12.7599 | 579,220 | 1,854,473 | 38,668 | 1,893,141 |
| Adams------------------ | 15.2343 | 106,178 | 2,155 | --- | --- | .5932 | 2,036 | --- | 48,262 | 158,631 | 33,500 | 192,131 |
| Brown------------------ | 23.6383 | 164,749 | 3,415 | --- | --- | 2.3349 | 8,013 | --- | 74,886 | 251,063 | 313 | 251,376 |
| Champaign-------------- | 11.6851 | 81,440 | 1,197 | --- | --- | 3.3064 | 11,348 | --- | 37,018 | 131,003 | 930 | 131,933 |
| Effingham-------------- | 10.0852 | 70,290 | 989 | --- | --- | 1.1496 | 3,946 | --- | 31,950 | 107,175 | 50 | 107,225 |
| Hancock---------------- | 21.6104 | 150,616 | 3,790 | --- | --- | 1.1866 | 4,072 | --- | 68,462 | 247,563 | 395 | 247,958 |
| Hancock(T.P. & W.) C.1------------------ | --- | --- | --- | --- | --- | --- | --- | 6.5099 | 20,623 | | | |
| LaSalle---------------- | 1.1244 | 7,837 | 1,327 | --- | --- | 3.0358 | 10,419 | --- | 3,562 | 23,145 | 200 | 23,345 |
| Livingston------------- | 29.7502 | 207,347 | 2,563 | --- | --- | 1.9724 | 6,769 | --- | 94,249 | 330,728 | 60 | 330,788 |
| Livingston(T.P. & W.) C.1------------------ | --- | --- | --- | --- | --- | --- | --- | 6.2500 | 19,800 | | | |
| Morgan----------------- | 2.7341 | 19,056 | 892 | --- | --- | 1.3524 | 4,642 | --- | 8,662 | 33,252 | 2,100 | 35,352 |
| Moultrie--------------- | 22.5934 | 157,466 | 1,649 | --- | --- | 2.1161 | 7,262 | --- | 71,576 | 237,953 | --- | 237,953 |
| Piatt------------------ | 8.9700 | 62,518 | 293 | --- | --- | 1.9347 | 6,639 | --- | 28,417 | 97,867 | --- | 97,867 |
| Pike------------------- | 1.3000 | 9,060 | --- | --- | --- | --- | --- | --- | 4,118 | 13,178 | 410 | 13,588 |
| Scott------------------ | 2.8021 | 19,529 | 496 | --- | --- | --- | --- | --- | 8,877 | 28,902 | 50 | 28,952 |
| Shelby----------------- | 18.5473 | 129,267 | 1,525 | --- | --- | 1.3003 | 4,463 | --- | 58,758 | 194,013 | 660 | 194,673 |
| TOTAL-CLASS I-SWITCHING & TERMINAL RAILROADS- | 221.1934 | 49,671,488 | 6,590,479 | 226.0915 | 2,251,034 | 1,274.2313 | 8,880,880 | 139.5730 | 1,786,188 | 69,181,234 | 3,701,876 | 72,883,110 |
| RIGHT OF WAY ONLY[3] | --- | 1,165 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Alton & Southern------- | 21.0008 | 884,854 | 19,649 | --- | --- | 37.5146 | 261,461 | 13.1356 | 90,120 | 1,257,249 | 162,500 | 1,419,749 |
| Right of way only[3]-- | --- | 1,165 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Madison---------------- | 10.2210 | 430,657 | 6,726 | --- | --- | 5.3193 | 37,073 | --- | 26,983 | 504,527 | 2,110 | 506,637 |
| Madison(N.Y.C.Sys.-St. Lo.Div.)C.1---------- | --- | --- | --- | --- | --- | --- | --- | .1000 | 264 | | | |
| Madison(Wabash)C.1---- | --- | --- | --- | --- | --- | --- | --- | .8794 | 2,322 | | | |
| Madison(Ill.Term.Sys.) C.1-S---------------- | --- | --- | --- | --- | --- | --- | --- | .1900 | 502 | | | |
| Madison(R/W)[3]--------- | --- | 1,165[3] | --- | --- | --- | --- | --- | --- | --- | 1,165 | --- | 1,165 |
| St.Clair--------------- | 10.7798 | 454,197 | 12,923 | --- | --- | 32.1953 | 224,388 | --- | 28,458 | 751,557 | 160,390 | 911,947 |
| St.Clair(Mo.-Pac.-Main Line)C.1------------ | --- | --- | --- | --- | --- | --- | --- | 9.1600 | 24,182 | | | |
| St.Clair(Southern)C.1- | --- | --- | --- | --- | --- | --- | --- | .0263 | 70 | | | |
| St.Clair(Term.RR Sys.) C.1-S---------------- | --- | --- | --- | --- | --- | --- | --- | .2000 | 528 | | | |
| St.Clair(Alum.Ore.Co.) | --- | --- | --- | --- | --- | --- | --- | .2500 | 660 | | | |
| St.Clair(St.Lo.Munip. Br.)---------------- | --- | --- | --- | --- | --- | --- | --- | 2.3299 | 6,151 | | | |
| Balt. & Ohio Chgo.Term. | 61.1974 | 8,094,203 | 628,634 | 47.9987 | 478,988 | 129.4618 | 902,297 | 21.3301 | 108,936 | 10,213,058 | 210,462 | 10,423,520 |
| Cook------------------- | 61.1974 | 8,094,203 | 628,634 | 47.9987 | 478,988 | 129.4618 | 902,297 | --- | 80,780 | 10,213,058 | 210,462 | 10,423,520 |
| Cook(Alton RR)C.1----- | --- | --- | --- | --- | --- | --- | --- | 8.0000 | 10,560 | | | |
| Cook(B.& O.Sys.-B.& O. Conn.)C.1----------- | --- | --- | --- | --- | --- | --- | --- | 2.2900 | 3,023 | | | |
| Cook(Chgo.Gt.West.)C.1 | --- | --- | --- | --- | --- | --- | --- | 2.5000 | 3,300 | | | |
| Cook(Chgo. & No.West.) C.1------------------ | --- | --- | --- | --- | --- | --- | --- | 1.1100 | 1,465 | | | |
| Cook(Penn.Sys.-Chgo. Div.)C.1------------ | --- | --- | --- | --- | --- | --- | --- | .9201 | 1,215 | | | |
| Cook(Ind.Har.Belt) C.1-S---------------- | --- | --- | --- | --- | --- | --- | --- | 6.5100 | 8,593 | | | |

TABLE VI Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Track-age rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Com-mission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Belt Ry. of Chgo.------ | 25.2171 | 4,665,436 | 308,400 | 29.2034$^{7}$ | 291,426 | 312.4476 | 2,177,634 | 25.7000 | 537,684 | 7,980,580 | 146,182 | 8,126,762 |
| Cook----------------- | 25.2171 | 4,665,436 | 308,400 | 29.2034$^{7}$ | 291,426 | 312.4476 | 2,177,634 | --- | 266,292 | 7,980,580 | 146,182 | 8,126,762 |
| Cook(Cal.Western)C.3-S | --- | --- | --- | --- | --- | --- | --- | .6600 | 6,970 | | | |
| Cook(B.& O.C.T.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | 9.0500 | 95,568 | | | |
| Cook(Chgo.& W.Ind.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 14.0600 | 148,474 | | | |
| Cook(Ind.Har.Belt)C.1-S | --- | --- | --- | --- | --- | --- | --- | 1.4101 | 14,890 | | | |
| Cook(Chgo.Peo.& West.) C.3-S--------------- | --- | --- | --- | --- | --- | --- | --- | .5199 | 5,490 | | | |
| TOTAL-CHGO.RIVER & INDIANA SYSTEM------- | 18.1472 | 5,794,637 | 150,964 | 15.6594 | 151,092 | 187.7960 | 1,308,864 | 10.1400 | 130,295 | 7,535,852 | 2,294,635 | 9,830,487 |
| Chgo.Junction Ry.------ | 2.3592 | 470,127 | 35,024 | 2.0363 | 20,321 | 30.3160 | 211,291 | --- | 12,457 | 749,220 | 101,833 | 851,053 |
| Cook----------------- | 2.3592 | 470,127 | 35,024 | 2.0363 | 20,321 | 30.3160 | 211,291 | --- | 12,457 | 749,220 | 101,833 | 851,053 |
| Chicago River & Indiana | 3.0027 | 1,029,875 | --- | 3.0235 | 30,172 | 29.9400 | 208,670 | 10.1400 | 69,393 | 1,338,110 | 446,397 | 1,784,507 |
| Cook----------------- | 3.0027 | 1,029,875 | --- | 3.0235 | 30,172 | 29.9400 | 208,670 | --- | 15,854 | 1,338,110 | 446,397 | 1,784,507 |
| Cook(N.Y.C.-M.C.)C.1-- | --- | --- | --- | --- | --- | --- | --- | 2.3299 | 12,302 | | | |
| Cook(At.T.& S.Fe.)C.1- | --- | --- | --- | --- | --- | --- | --- | 2.6699 | 14,097 | | | |
| Cook(State of Ill.)--- | --- | --- | --- | --- | --- | --- | --- | 1.3500 | 7,128 | | | |
| Cook(Ind.Har.Belt)C.1-S | --- | --- | --- | --- | --- | --- | --- | 1.5201 | 8,026 | | | |
| Cook(Penn.Sys.- Chgo.Div.)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 2.2701 | 11,986 | | | |
| Union Stk.Yds. & Transit Co.---------- | 9.1752 | 3,804,386 | 72,814 | 8.0197 | 80,030 | 127.5400 | 888,903 | --- | 48,445 | 4,894,578 | 1,746,405 | 6,640,983 |
| Cook----------------- | 9.1752 | 3,804,386 | 72,814 | 8.0197 | 80,030 | 127.5400 | 888,903 | --- | 48,445 | 4,894,578 | 1,746,405 | 6,640,983 |
| Chgo.Junction RR.(Elev.) | 3.6101 | 490,249 | 43,126 | 2.5799 | 20,569 | --- | --- | --- | --- | 553,944 | --- | 553,944 |
| Cook----------------- | 3.6101 | 490,249 | 43,126 | 2.5799 | 20,569 | --- | --- | --- | --- | 553,944 | --- | 553,944 |
| Chicago Union Station-- | 1.2868 | 12,978,042 | 4,036,929 | 3.7091$^{7}$ | 37,014 | 7.5190 | 52,404 | --- | --- | 17,104,389 | 57,819 | 17,162,208 |
| Cook----------------- | 1.2868 | 12,978,042 | 4,036,929 | 3.7091$^{7}$ | 37,014 | 7.5190 | 52,404 | --- | --- | 17,104,389 | 57,819 | 17,162,208 |
| Chicago & Western Indiana-------------- | 26.9698 | 7,679,686 | 518,944 | 77.1826$^{2}$ | 770,220 | 126.4474 | 881,287 | --- | 106,800 | 9,956,937 | 177,221 | 10,134,158 |
| Cook----------------- | 26.9698 | 7,679,686 | 518,944 | 77.1826$^{2}$ | 770,220 | 126.4474 | 881,287 | --- | 106,800 | 9,956,937 | 177,221 | 10,134,158 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Indiana Harbor Belt---- | 34.5600 | 2,779,125 | 204,949 | 28.9000 | 288,399 | 181.9400 | 1,268,049 | 52.8601 | 461,578 | 5,002,100 | 306,515 | 5,308,615 |
| Cook------------------ | 34.5600 | 2,779,125 | 204,949 | 28.9000 | 288,399 | 181.9400 | 1,268,049 | --- | 182,477 | 5,002,100 | 306,515 | 5,308,615 |
| Cook(American Can Co.) | --- | --- | --- | --- | --- | --- | --- | 5.9701 | 31,522 | | | |
| Cook(A.T.& S.F.)C.1--- | --- | --- | --- | --- | --- | --- | --- | 1.3000 | 6,864 | | | |
| Cook(B.& O.C.T.)C.1-S- | --- | --- | --- | --- | --- | --- | --- | 13.5199 | 71,385 | | | |
| Cook(Calumet Western) C.3-S---------------- | --- | --- | --- | --- | --- | --- | --- | 3.4200 | 18,058 | | | |
| Cook(C.B.& Q.)C.1----- | --- | --- | --- | --- | --- | --- | --- | .4000 | 2,112 | | | |
| Cook(Chgo.Ct.West.)C.1 | --- | --- | --- | --- | --- | --- | --- | .6799 | 3,590 | | | |
| Cook(Chgo.& Ill.West.) C.2-S---------------- | --- | --- | --- | --- | --- | --- | --- | 1.0600 | 5,597 | | | |
| Cook(Chgo.Riv.& Ind.Sys.)C.1-S------- | --- | --- | --- | --- | --- | --- | --- | 3.0000 | 15,840 | | | |
| Cook(Chgo.Rock Is. & Pac.)C.1------------- | --- | --- | --- | --- | --- | --- | --- | .4500 | 2,376 | | | |
| Cook(C.M.St.P.& P.)C.1 | --- | --- | --- | --- | --- | --- | --- | 1.2701 | 6,706 | | | |
| Cook(E.J.& E.)C.1----- | --- | --- | --- | --- | --- | --- | --- | 3.5600 | 18,797 | | | |
| Cook(B.Ry.of C.)------ | --- | --- | --- | --- | --- | --- | --- | 1.5101 | 7,973 | | | |
| Cook(Grand Trunk Western)C.1---------- | --- | --- | --- | --- | --- | --- | --- | .5201 | 2,746 | | | |
| Cook(M.St.P.& S.S.M. Sys.-Wis.Cent.)C.1--- | --- | --- | --- | --- | --- | --- | --- | .1201 | 634 | | | |
| Cook(N.Y.C.Sys.- Mich.Cent.)C.1------- | --- | --- | --- | --- | --- | --- | --- | 5.5799 | 29,462 | | | |
| Cook(Penn.Sys.- S.C.& S.)C.1--------- | --- | --- | --- | --- | --- | --- | --- | 6.1699 | 32,577 | | | |
| Cook(Penn.Sys.- P.Ft.W.& C.)C.1------ | --- | --- | --- | --- | --- | --- | --- | 1.3900 | 7,339 | | | |
| Cook(C.J.RR.)C.1-S---- | --- | --- | --- | --- | --- | --- | --- | 2.9400 | 15,523 | | | |
| Peoria & Pekin Union--- | 9.1934 | 1,250,416 | 216,120 | 8.8190 | 88,006 | 112.5183 | 784,208 | 2.4000 | 61,213 | 2,399,963 | 55,642 | 2,455,605 |
| Peoria---------------- | 1.6470 | 224,009 | 195,464 | 1.6470 | 16,435 | 52.1064 | 363,161 | --- | 8,696 | 809,666 | 33,142 | 842,808 |
| Peoria(C.B.& Q.- Main Line)C.1-------- | --- | --- | --- | --- | --- | --- | --- | .2201 | 1,162 | | | |
| Peoria(Peo.Term.Sys.) C.2-S---------------- | --- | --- | --- | --- | --- | --- | --- | .1400 | 739 | | | |
| Tazewell-------------- | 7.5464 | 1,026,407 | 20,656 | 7.1720 | 71,571 | 60.4119 | 421,047 | --- | 39,845 | 1,590,297 | 22,500 | 1,612,797 |
| Tazewell(N.Y.C.Sys.- Peo.& E.)C.1--------- | --- | --- | --- | --- | --- | --- | --- | .4799 | 2,534 | | | |
| Tazewell(N.Y.C.& St.L. Sys.-L.E.& W.)C.1---- | --- | --- | --- | --- | --- | --- | --- | 1.5600 | 8,237 | | | |
| TERMINAL RAILROAD SYSTEM-------------- | 24.6209 | 5,545,089 | 505,890 | 14.6193 | 145,889 | 178.5866 | 1,244,676 | 2.7998 | 289,562 | 7,731,106 | 290,900 | 8,022,006 |
| East St.Louis Belt----- | 1.7099 | 443,546 | 395,638 | 1.6900 | 16,864 | 7.8421 | 54,656 | --- | 18,056 | 928,760 | 8,500 | 937,260 |
| Madison--------------- | .1500 | 38,911 | --- | .1500 | 1,497 | 1.0701 | 7,458 | --- | 1,584 | 49,450 | 1,000 | 50,450 |
| St.Clair-------------- | 1.5599 | 404,635 | 395,638 | 1.5400 | 15,367 | 6.7720 | 47,198 | --- | 16,472 | 879,310 | 7,500 | 886,810 |
| East St.Louis & Carondelet----------- | 7.7799 | 665,463 | 1,277 | 2.2199 | 22,153 | 11.9701 | 83,427 | 1.9099 | 102,324 | 874,644 | 27,935 | 902,579 |
| St.Clair-------------- | 7.7799 | 665,463 | 1,277 | 2.2199 | 22,153 | 11.9701 | 83,427 | --- | 82,156 | 874,644 | 27,935 | 902,579 |

TABLE VI Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Track-age rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| East St. Louis & Carondelet-Cont'd. |  |  |  |  |  |  |  |  |  |  |  |  |
| St.Clair(I.C.Sys.-G.E.St.L. & C.)C.1---- | --- | --- | --- | --- | --- | --- | --- | .6199 | $6,546 |  |  |  |
| St.Clair(Mobile & Ohio)C.1------------ | --- | --- | --- | --- | --- | --- | --- | 1.2900 | 13,622 |  |  |  |
| E.St.Louis Connecting- | 1.8514 | $1,109,071 | $14,358 | .5799 | $5,787 | 25.8002 | $179,817 | --- | 19,550 | $1,328,583 | --- | $1,328,583 |
| St.Clair-------------- | 1.8514 | 1,109,071 | 14,358 | .5799 | 5,787 | 25.8002 | 179,817 | --- | 19,550 | 1,328,583 | --- | 1,328,583 |
| Granite City & Madison Belt---------- | 1.8201 | 110,899 | 923 | --- | --- | 4.2898 | 29,898 | --- | 19,220 | 160,940 | 11,200 | 172,140 |
| Madison--------------- | 1.8201 | 110,899 | 923 | --- | --- | 4.2898 | 29,898 | --- | 19,220 | 160,940 | 11,200 | 172,140 |
| Illinois Transfer------ | 5.9199 | 443,849 | 2,134 | 5.8799 | 58,677 | 10.8892 | 75,893 | --- | 62,514 | 643,067 | 12,240 | 655,307 |
| Madison--------------- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 12,240 | 12,240 |
| St.Clair-------------- | 5.9199 | 443,849 | 2,134 | 5.8799 | 58,677 | 10.8892 | 75,893 | --- | 62,514 | 643,067 | --- | 643,067 |
| Madison,Illinois & St.Louis------------- | 3.4299 | 1,885,070 | 46,255 | 3.0697 | 30,633 | 88.1282 | 614,218 | --- | 36,220 | 2,612,396 | 52,960 | 2,665,356 |
| Madison--------------- | 1.9099 | 1,049,644 | 38,280 | 1.9099 | 19,059 | 66.5598 | 463,896 | --- | 20,168 | 1,591,047 | 52,960 | 1,644,007 |
| St.Clair-------------- | 1.5200 | 835,426 | 7,975 | 1.1598 | 11,574 | 21.5684 | 150,322 | --- | 16,052 | 1,021,349 | --- | 1,021,349 |
| St.Louis Merchant Bridge---------------- | 1.1799 | 221,788 | 100 | 1.1799 | 11,775 | .7993 | 5,570 | --- | 12,460 | 251,693 | 1,350 | 253,043 |
| Madison--------------- | 1.1799 | 221,788 | 100 | 1.1799 | 11,775 | .7993 | 5,570 | --- | 12,460 | 251,693 | 1,350 | 253,043 |
| Term.RR.of E.St.Louis-- | .9299 | 665,403 | 45,205 | --- | --- | 28.8677 | 201,197 | .8899 | 19,218 | 931,023 | 176,715 | 1,107,738 |
| St.Clair-------------- | .9299 | 665,403 | 45,205 | --- | --- | 28.8677 | 201,197 | --- | 9,820 | 931,023 | 176,715 | 1,107,738 |
| St.Clair(N.Y.C.Sys.-St.Lo.Div.)C.1------- | --- | --- | --- | --- | --- | --- | --- | .8899 | 9,398 |  |  |  |
| TOTAL CLASS II RAILROADS | 234.1514 | 1,323,481 | 65,944 | .4900 | 233 | 60.9006 | 283,691 | 60.8160 | 313,900 | 1,987,149 | 46,941 | 2,034,090 |
| Chgo.Springfield & St.Louis------------- | 78.7856 | 83,198 | 2,446 | --- | --- | 13.3000 | 7,022 | 7.8360 | 4,574 | 97,240 | 455 | 97,695 |
| Jersey---------------- | 23.3595 | 24,668 | 197 | --- | --- | 3.3866 | 1,788 | --- | 1,233 | 27,977 | --- | 27,977 |
| Jersey(Ill.Term.Sys.-A.& E.)C.1-S--------- | --- | --- | --- | --- | --- | --- | --- | 1.7199 | 91 |  |  |  |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Macoupin-------------- | 28.3445 | 29,932 | 749 | --- | --- | 2.8924 | 1,527 | --- | 1,497 | 33,705 | 221 | 33,926 |
| Madison(Ill.Term.Sys.- A.& E.)C.1-S--------- | --- | --- | --- | --- | --- | --- | --- | 5.7460 | 303 | 303 | --- | 303 |
| Morgan---------------- | 6.0697 | 6,409 | 178 | --- | --- | 1.5549 | 821 | --- | 321 | 7,729 | --- | 7,729 |
| Sangamon-------------- | 21.0119 | 22,189 | 1,322 | --- | --- | 5.4661 | 2,886 | --- | 1,109 | 27,526 | 234 | 27,760 |
| Sangamon(B.& O.S.W.- Spr.Br.)C.1---------- | --- | --- | --- | --- | --- | --- | --- | .3701 | 20 | | | |
| Jacksonville & Havana-- | 41.8228 | 26,498 | 4,986 | .4900 | 233 | 7.7421 | 3,270 | 18.1500 | 3,167 | 38,154 | 66 | 38,220 |
| Cass------------------ | 15.1112 | 9,574 | 550 | --- | --- | 1.9955 | 843 | --- | 798 | 11,765 | 66 | 11,831 |
| Mason----------------- | 16.8637 | 10,685 | 850 | --- | --- | 2.8112 | 1,187 | --- | 891 | 13,613 | --- | 13,613 |
| Morgan---------------- | 9.8479 | 6,239 | 3,586 | .4900 | 233 | 2.9354 | 1,240 | --- | 520 | 12,776 | --- | 12,776 |
| Morgan(C.B.& Q.Sys.- J.& St.L.)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 18.1500 | 958 | | | |
| Litchfield & Madison--- | 44.3674 | 609,076 | 24,253 | --- | --- | 22.5654 | 157,271 | 13.7701 | 230,225 | 1,020,825 | 1,690 | 1,022,515 |
| Macoupin-------------- | 8.6504 | 118,752 | 1,690 | --- | --- | 1.7923 | 12,491 | --- | 34,256 | 196,889 | --- | 196,889 |
| Macoupin(C.& N.W.)C.1- | --- | --- | --- | --- | --- | --- | --- | 7.5000 | 29,700 | | | |
| Madison--------------- | 31.2225 | 428,623 | 22,563 | --- | --- | 20.6454 | 143,890 | --- | 123,641 | 732,099 | 1,690 | 733,789 |
| Madison(C.& N.W.)C.1-- | --- | --- | --- | --- | --- | --- | --- | .5000 | 1,980 | | | |
| Madison(Ill.Term.- A.& E.)C.1-S--------- | --- | --- | --- | --- | --- | --- | --- | 2.8792 | 11,402 | | | |
| Montgomery------------ | 4.4945 | 61,701 | --- | --- | --- | .1277 | 890 | --- | 17,798 | 86,131 | --- | 86,131 |
| Montgomery(C.B.& Q. Sys.-J.& St.L.)C.1--- | --- | --- | --- | --- | --- | --- | --- | 1.4500 | 5,742 | | | |
| St.Clair(Ill.Term.- A.& E.)C.1-S--------- | --- | --- | --- | --- | --- | ---- | --- | 1.4409 | 5,706 | 5,706 | --- | 5,706 |
| Manufacturers' Ry.Co.-- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 785 | 785 |
| St.Clair-------------- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 785 | 785 |
| Paducah & Illinois----- | 1.5354 | 136,846 | 1,106 | --- | --- | .5333 | 3,717 | --- | --- | 141,669 | --- | 141,669 |
| Massac---------------- | 1.5354 | 136,846 | 1,106 | --- | --- | .5333 | 3,717 | --- | --- | 141,669 | --- | 141,669 |
| Quincy,Omaha & Kansas City---------- | --- | --- | 3,340 | --- | --- | .6464 | 13,105 | 2.8099 | 148 | 16,593 | 6,600 | 23,193 |
| Adams----------------- | --- | --- | 3,340 | --- | --- | .6464 | 13,105 | --- | --- | 16,445 | 6,600 | 23,045 |
| Adams(C.B.& Q.Sys.- Main Line)C.1-------- | --- | --- | --- | --- | --- | --- | --- | 2.8099 | 148 | 148 | --- | 148 |
| ROCK ISLAND SOUTHERN SYSTEM-------------- | 45.6093 | 81,877 | 5,156 | --- | --- | 2.0013 | 951 | --- | 12,041 | 100,025 | 2,920 | 102,945 |
| Rock Island Southern--- | 15.6824 | 28,153 | 2,400 | --- | --- | .5087 | 242 | --- | 4,140 | 34,935 | 2,915 | 37,850 |
| Mercer---------------- | 14.1064 | 25,324 | 770 | --- | --- | .2216 | 105 | --- | 3,724 | 29,923 | --- | 29,923 |
| Warren---------------- | 1.5760 | 2,829 | 1,630 | --- | --- | .2871 | 137 | --- | 416 | 5,012 | 2,915 | 7,927 |
| R.I.S.-(Leased from Chgo.Rock Is.& Pac.)- | 15.1398 | 27,178 | 2,400 | --- | --- | 1.4623 | 695 | --- | 3,997 | 34,270 | --- | 34,270 |
| Mercer---------------- | 4.3617 | 7,831 | 400 | --- | --- | .3203 | 152 | --- | 1,152 | 9,535 | --- | 9,535 |
| Rock Island----------- | 10.7781 | 19,347 | 2,000 | --- | --- | 1.1420 | 543 | --- | 2,845 | 24,735 | --- | 24,735 |

TABLE VI Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| R.I.S.-(Leased from Galesburg & Western | 14.7871 | $26,546 | $356 | --- | --- | .0303 | $14 | --- | $3,904 | $30,820 | $5 | $30,825 |
| Knox | 4.4188 | 7,933 | 305 | --- | --- | --- | --- | --- | 1,167 | 9,405 | 5 | 9,410 |
| Warren | 10.3683 | 18,613 | 51 | --- | --- | .0303 | 14 | --- | 2,737 | 21,415 | --- | 21,415 |
| St.Louis & O'Fallon | 8.9387 | 167,545 | 9,964 | --- | --- | 10.4911 | 73,118 | --- | 47,196 | 297,823 | 7,800 | 305,623 |
| St.Clair | 8.9387 | 167,545 | 9,964 | --- | --- | 10.4911 | 73,118 | --- | 47,196 | 297,823 | 7,800 | 305,623 |
| St.Louis & Ohio River | 13.0922 | 218,441 | 14,593 | --- | --- | 3.6210 | 25,237 | 18.2500 | 16,549 | 274,820 | 26,625 | 301,445 |
| St.Clair | 13.0922 | 218,441 | 14,593 | --- | --- | 3.6210 | 25,237 | --- | 6,913 | 274,820 | 26,625 | 301,445 |
| St.Clair(Alton & So.) C.1-S | --- | --- | --- | --- | --- | --- | --- | 18.2500 | 9,636 | | | |
| TOTAL-CLASS II-SWITCHING & TERMINAL RAILROADS- | 51.1545 | 2,058,789 | 460,660 | 1.2881 | 12,854 | 170.8363 | 1,936,354 | 41.5670 | 456,270 | 4,937,929 | 112,398 | 5,050,327 |
| RIGHT OF WAY ONLY[4] | --- | 13,002 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chicago & Calumet River | 1.1299 | 11,275 | 796 | --- | --- | 5.3201 | 15,450 | --- | 3,699 | 31,220 | 16,095 | 47,315 |
| Cook | 1.1299 | 11,275 | 796 | --- | --- | 5.3201 | 15,450 | --- | 3,699 | 31,220 | 16,095 | 47,315 |
| Chgo.Heights Term. Transfer | 6.6900 | 267,395 | 19,485 | --- | --- | 15.6000 | 108,726 | --- | 21,194 | 416,800 | 12,616 | 429,416 |
| Cook | 6.6900 | 267,395 | 19,485 | --- | --- | 15.6000 | 108,726 | --- | 21,194 | 416,800 | 12,616 | 429,416 |
| Chicago & Illinois Western | 10.6392 | 418,504 | 12,811 | --- | --- | 20.7837 | 144,854 | 7.4500 | 162,369 | 751,540 | 995 | 752,535 |
| Right of way only[4] | --- | 13,002[4] | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cook | 10.6392 | 418,504 | 12,811 | --- | --- | 17.7100 | 123,432 | --- | 95,498 | 717,116 | 37 | 717,153 |
| Cook(A.T.& S.F.)C.1 | --- | --- | --- | --- | --- | --- | --- | 2.8600 | 25,672 | | | |
| Cook(I.C.Sys.-C.M. & N.)C.1 | --- | --- | --- | --- | --- | --- | --- | .9400 | 8,437 | | | |
| Cook(Penn.Sys.-Chgo. Div.)C.1 | --- | --- | --- | --- | --- | --- | --- | 3.6500 | 32,762 | | | |
| Cook(R/W)[4] | --- | 13,002[4] | --- | --- | --- | --- | --- | --- | --- | 13,002 | --- | 13,002 |
| DuPage (local) | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 160 | 160 |
| Will | --- | --- | --- | --- | --- | 3.0737 | 21,422 | --- | --- | 21,422 | 798 | 22,220 |
| Chicago Produce Terminal | --- | --- | 227,086 | --- | --- | 29.3415 | 855,175 | --- | --- | 1,082,261 | 570 | 1,082,831 |
| Cook | --- | --- | 227,086 | --- | --- | 29.3415 | 855,175 | --- | --- | 1,082,261 | 570 | 1,082,831 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Chicago Short Line | 1.1201 | 97,581 | 32,037 | .3201 | 3,194 | 7.4102 | 51,646 | 21.4701 | 47,710 | 232,168 | 7,370 | 239,538 |
| Cook | 1.1201 | 97,581 | 32,037 | .3201 | 3,194 | 7.4102 | 51,646 | --- | 2,366 | 232,168 | 7,370 | 239,538 |
| Cook(C.R.I.& P.)C.1 | --- | --- | --- | --- | --- | --- | --- | 5.7000 | 12,038 | | | |
| Cook(N.Y.C.& St.L.)C.1 | --- | --- | --- | --- | --- | --- | --- | 4.2400 | 8,955 | | | |
| Cook(B.& O.C.T.)C.1-S | --- | --- | --- | --- | --- | --- | --- | 8.4201 | 17,783 | | | |
| Cook(Belt Ry.of Chgo.) C.1-S | --- | --- | --- | --- | --- | --- | --- | 2.8600 | 6,040 | | | |
| Cook(Chgo.& West.Ind.) C.1-S | --- | --- | --- | --- | --- | --- | --- | .2500 | 528 | | | |
| Chgo.W.Pullman & Southern | 1.0326 | 116,891 | 17,350 | --- | --- | 12.0896 | 84,260 | 8.7101 | 87,450 | 305,951 | 20,220 | 326,171 |
| Cook | 1.0326 | 116,891 | 17,350 | --- | --- | 12,0896 | 84,260 | --- | 9,268 | 305,951 | 20,220 | 326,171 |
| Cook(C.R.I.& P.)C.1 | --- | --- | --- | --- | --- | --- | --- | 4.0400 | 36,263 | | | |
| Cook(I.C.Sys.-Char. Line)C.1 | --- | --- | --- | --- | --- | --- | --- | 4.6701 | 41,919 | | | |
| Davnprt.Rock Is.& No. Western | 7.0097 | 264,628 | 22,971 | --- | --- | 13.9103 | 96,949 | 1.5646 | 13,582 | 398,130 | 4,275 | 402,405 |
| Rock Island | 7.0097 | 264,628 | 22,971 | --- | --- | 13.9103 | 96,949 | --- | 11,103 | 398,130 | 4,275 | 402,405 |
| Rock Island(C.B.& Q. Sys.-St.L.R.I.& C.)C.1 | --- | --- | --- | --- | --- | --- | --- | 1.5646 | 2,479 | | | |
| East St.Louis Junction | --- | --- | 10,785 | --- | --- | 26.3000 | 299,946 | --- | 41,659 | 352,390 | 6,600 | 358,990 |
| St.Clair | --- | --- | 10,785 | --- | --- | 26.3000 | 299,946 | --- | 41,659 | 352,390 | 6,600 | 358,990 |
| Illinois Northern | 3.4623 | 197,618 | 15,475 | --- | --- | 12.1121 | 84,417 | 1.0701 | 29,914 | 327,424 | 6,512 | 333,936 |
| Cook | 3.4623 | 197,618 | 15,475 | --- | --- | 12.1121 | 84,417 | --- | 22,851 | 327,424 | 6,512 | 333,936 |
| Cook(A.T.& S.F.)C.1 | --- | --- | --- | --- | --- | --- | --- | 1.0701 | 7,063 | | | |
| Manufacturers Junction | 1.7820 | 80,258 | 74,960 | --- | --- | 6.6426 | 46,296 | .8854 | 21,830 | 223,344 | 3,775 | 227,119 |
| Cook | 1.7820 | 80,258 | 74,960 | --- | --- | 6.6426 | 46,296 | --- | 14,584 | 223,344 | 3,775 | 227,119 |
| Cook(Chgo.& Ill.West.) C.2-S | --- | --- | --- | --- | --- | --- | --- | .8854 | 7,246 | | | |
| Mo.& Ill.Bridge & Belt | .6201 | 244,568 | 744 | .4500 | 4,491 | .7199 | 5,017 | .4167 | 1,095 | 255,915 | 8,960 | 264,875 |
| Madison | .6201 | 244,568 | 744 | .4500 | 4,491 | .7199 | 5,017 | --- | 655 | 255,915 | 8,960 | 264,875 |
| Madison(Ill.Term. Sys.)C.1-S | --- | --- | --- | --- | --- | --- | --- | .4167 | 440 | | | |
| PEORIA TERMINAL SYSTEM | 13.1798 | 204,592 | 19,482 | --- | --- | 12.6756 | 88,344 | --- | 13,918 | 326,336 | 2,994 | 329,330 |
| Peoria Hanna City & Western | 5.4898 | 85,219 | 580 | --- | --- | .6061 | 4,224 | --- | 5,797 | 95,820 | --- | 95,820 |
| Peoria | 5.4898 | 85,219 | 580 | --- | --- | .6061 | 4,224 | --- | 5,797 | 95,820 | --- | 95,820 |
| Peoria Ry.Terminal | 7.6900 | 119,373 | 18,902 | --- | --- | 12.0695 | 84,120 | --- | 8,121 | 230,516 | 2,994 | 233,510 |
| Peoria | 7.5199 | 116,733 | 4,040 | --- | --- | 7.8553 | 54,748 | --- | 7,941 | 183,462 | 634 | 184,096 |
| Tazewell | .1701 | 2,640 | 14,862 | --- | --- | 4.2142 | 29,372 | --- | 180 | 47,054 | 2,360 | 49,414 |
| Pullman | 4.4888 | 155,479 | 6,678 | .5180 | 5,169 | 7.9307 | 55,274 | --- | 11,850 | 234,450 | 21,416 | 255,866 |
| Cook | 4.4888 | 155,479 | 6,678 | .5180 | 5,169 | 7.9307 | 55,274 | --- | 11,850 | 234,450 | 21,416 | 255,866 |

TABLE VI Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Track-age rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Com-mission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| TOTAL-CLASS III RAILROADS------------ | 117.6977 | $138,057 | $6,098 | --- | --- | 17.0758 | $12,573 | --- | $14,750 | $171,478 | $3,986 | $175,464 |
| Caseyville------------- | 4.6021 | 26,486 | 3,450 | --- | --- | .5507 | 2,617 | --- | 7,047 | 39,600 | 3,070 | 42,670 |
| St.Clair-------------- | 4.6021 | 26,486 | 3,450 | --- | --- | .5507 | 2,617 | --- | 7,047 | 39,600 | 3,070 | 42,670 |
| Galesburg & Great Eastern-------------- | 9.5816 | 21,248 | 735 | --- | --- | .5250 | 555 | --- | 1,012 | 23,550 | 350 | 23,900 |
| Knox------------------ | 9.5816 | 21,248 | 735 | --- | --- | .5250 | 555 | --- | 1,012 | 23,550 | 350 | 23,900 |
| Hooppole, Yorktown & Tampico--------------- | 11.9057 | 22,002 | 512 | --- | --- | .4110 | 542 | --- | 1,377 | 24,433 | --- | 24,433 |
| Bureau---------------- | 4.6559 | 8,604 | --- | --- | --- | .2178 | 287 | --- | 538 | 9,429 | --- | 9,429 |
| Henry----------------- | 4.1225 | 7,618 | 512 | --- | --- | .1932 | 255 | --- | 477 | 8,862 | --- | 8,862 |
| Whiteside------------- | 3.1273 | 5,780 | --- | --- | --- | --- | --- | --- | 362 | 6,142 | --- | 6,142 |
| Illinois Midland------- | 1.9601 | 3,622 | 78 | --- | --- | --- | --- | --- | --- | 3,700 | --- | 3,700 |
| Kendall--------------- | 1.9601 | 3,622 | 78 | --- | --- | --- | --- | --- | --- | 3,700 | --- | 3,700 |
| Jefferson Southwestern- | 11.0216 | 10,475 | 270 | --- | --- | 2.9275 | 1,546 | --- | 1,164 | 13,455 | 310 | 13,765 |
| Jefferson------------- | 11.0216 | 10,475 | 270 | --- | --- | 2.9275 | 1,546 | --- | 1,164 | 13,455 | 310 | 13,765 |
| KANSAS & SIDELL SYSTEM- | 57.7633 | 36,599 | 743 | --- | --- | 5.9495 | 3,769 | --- | 3,049 | 44,160 | 256 | 44,416 |
| Casey & Kansas--------- | 19.0807 | 12,090 | 296 | --- | --- | 2.9790 | 1,887 | --- | 1,007 | 15,280 | --- | 15,280 |
| Clark----------------- | 13.3994 | 8,490 | 148 | --- | --- | 2.6084 | 1,653 | --- | 708 | 10,999 | --- | 10,999 |
| Coles----------------- | 1.9540 | 1,238 | --- | --- | --- | --- | --- | --- | 103 | 1,341 | --- | 1,341 |
| Edgar----------------- | 3.7273 | 2,362 | 148 | --- | --- | .3706 | 234 | --- | 196 | 2,940 | --- | 2,940 |
| Kansas & Sidell-------- | 26.1701 | 16,581 | 296 | --- | --- | 2.7063 | 1,715 | --- | 1,382 | 19,974 | --- | 19,974 |
| Edgar----------------- | 24.0000 | 15,206 | 148 | --- | --- | 2.3123 | 1,465 | --- | 1,267 | 18,086 | --- | 18,086 |
| Vermilion------------- | 2.1701 | 1,375 | 148 | --- | --- | .3940 | 250 | --- | 115 | 1,888 | --- | 1,888 |
| Yale Short Line-------- | 12.5125 | 7,928 | 151 | --- | --- | .2642 | 167 | --- | 660 | 8,906 | 256 | 9,162 |
| Clark----------------- | 1.3068 | 828 | --- | --- | --- | --- | --- | --- | 69 | 897 | --- | 897 |
| Cumberland------------ | 7.1299 | 4,518 | --- | --- | --- | .2642 | 167 | --- | 376 | 5,061 | 256 | 5,317 |
| Jasper---------------- | 4.0758 | 2,582 | 151 | --- | --- | --- | --- | --- | 215 | 2,948 | --- | 2,948 |
| Rutland Toluca & Northern------------- | 20.8633 | 17,625 | 310 | --- | --- | 6.7121 | 3,544 | --- | 1,101 | 22,580 | --- | 22,580 |
| Marshall-------------- | 8.3328 | 7,040 | --- | --- | --- | 4.2267 | 2,232 | --- | 440 | 9,712 | --- | 9,712 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Putnam | 12.5305 | 10,585 | 310 | --- | --- | 2.4854 | 1,312 | --- | 661 | 12,868 | --- | 12,868 |
| TOTAL-CLASS III SWITCHING & TERMINAL RAILROADS | 11.0021 | 195,047 | 3,503 | --- | --- | 12.1652 | 68,069 | 2.7788 | 11,072 | 277,691 | 218 | 277,909 |
| Calumet Western | 3.4222 | 101,367 | 169 | --- | --- | 4.1595 | 28,990 | --- | --- | 130,526 | --- | 130,526 |
| Cook | 3.4222 | 101,367 | 169 | --- | --- | 4.1595 | 28,990 | --- | --- | 130,526 | --- | 130,526 |
| Chgo.Peoria & Western | .5549 | 7,700 | --- | --- | --- | --- | --- | --- | --- | 7,700 | --- | 7,700 |
| Cook | .5549 | 7,700 | --- | --- | --- | --- | --- | --- | --- | 7,700 | --- | 7,700 |
| DePue & Northern | .7102 | 2,250 | 397 | --- | --- | .5606 | 888 | --- | --- | 3,535 | --- | 3,535 |
| Bureau | .7102 | 2,250 | 397 | --- | --- | .5606 | 888 | --- | --- | 3,535 | --- | 3,535 |
| LaSalle & Bureau County | 6.3148 | 83,730 | --- | --- | --- | 2.1051 | 10,560 | --- | 6,670 | 100,960 | 218 | 101,178 |
| Bureau | 1.2957 | 17,192 | --- | --- | --- | .9240 | 4,635 | --- | 1,369 | 23,196 | --- | 23,196 |
| LaSalle | 5.0191 | 66,538 | --- | --- | --- | 1.1811 | 5,925 | --- | 5,301 | 77,764 | 218 | 77,982 |
| Springfield Terminal Ry | --- | --- | 2,937 | --- | --- | 5.3400 | 27,631 | --- | 4,402 | 34,970 | --- | 34,970 |
| Sangamon | --- | --- | 2,937 | --- | --- | 5.3400 | 27,631 | --- | --- | 34,970 | --- | 34,970 |
| Sangamon(Alton)C.1 | --- | --- | --- | --- | --- | --- | --- | 2.7788 | 4,402 | --- | --- | --- |
| TOTAL-CLASS IV-ELECTRIC RAILWAYS | 239.3385 | 9,770,335 | 2,051,232 | 171.8781 | 1,346,473 | 96.8294 | 544,972 | 76.4249 | 1,745,581 | 15,469,405 | 1,085,814 | 16,555,219 |
| RIGHT OF WAY ONLY | --- | 7,050 | 3,608 | --- | --- | .3250 | 154 | --- | --- | --- | --- | --- |
| Chicago Aurora & Elgin | 68.2636 | 681,216 | 254,313 | 23.7978 | 165,860 | 19.8769 | 69,267 | 6.3900 | 185,260 | 1,355,916 | 114,699 | 1,470,615 |
| Cook | 13.0011 | 129,741 | 53,619 | 10.1044 | 70,423 | 5.5369 | 19,295 | --- | 32,264 | 321,199 | 44,279 | 365,478 |
| Cook(Chgo.Rapid Transit)C.4 | --- | --- | --- | --- | --- | --- | --- | 6.3900 | 15,857 | --- | --- | --- |
| DuPage | 39.5975 | 395,152 | 103,076 | 12.6729 | 88,325 | 8.6887 | 30,278 | --- | 98,265 | 715,096 | 30,330 | 745,426 |
| Kane | 15.6650 | 156,323 | 97,618 | 1.0205 | 7,112 | 5.6513 | 19,694 | --- | 38,874 | 319,621 | 40,090 | 359,711 |
| Chgo.No.Shore & Milwaukee | 68.8489 | 1,105,107 | 319,246 | 73.5966 | 586,770 | 33.3680 | 232,562 | 24.1023 | 368,086 | 2,611,771 | 117,185 | 2,728,956 |
| Cook | 20.4536 | 328,305 | 92,794 | 20.4678 | 163,185 | 10.4235 | 72,648 | --- | 80,997 | 833,373 | 30,550 | 863,923 |
| Cook(C.M.St.P.& P.)C.1 | --- | --- | --- | --- | --- | --- | --- | 6.7013 | 26,537 | | | |
| Cook(Chgo.Rapid Transit)C.4 | --- | --- | --- | --- | --- | --- | --- | 17.4010 | 68,907 | | | |
| Lake | 48.3953 | 776,802 | 226,452 | 53.1288 | 423,585 | 22.9445 | 159,914 | --- | 191,645 | 1,778,398 | 86,635 | 1,865,033 |
| Chicago Rapid Transit | 57.1468 | 7,760,624 | 1,463,588 | 74.4837 | 593,843 | 32.9860 | 198,549 | 25.3426 | 1,080,149 | 11,096,753 | 849,343 | 11,946,096 |
| Cook | 57.1468 | 7,760,624 | 1,463,588 | 74.4837 | 593,843 | 32.9860 | 198,549 | --- | 748,303 | 11,096,753 | 849,343 | 11,946,096 |
| Cook(C.M.St.P.& P.)C.1 | --- | --- | --- | --- | --- | --- | --- | 8.0390 | 105,266 | | | |
| Cook(Union Stk.Yds. & Tran.Co.) | --- | --- | --- | --- | --- | --- | --- | 3.6101 | 47,271 | | | |
| Cook(Chgo.Aurora & Elgin)C.4 | --- | --- | --- | --- | --- | --- | --- | 8.8275 | 115,590 | | | |
| Cook(Chgo.No.Shore & Mil.)C.4 | --- | --- | --- | --- | --- | --- | --- | 4.8660 | 63,719 | | | |

TABLE VI Concluded

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Chgo.So.Shore & So.Bend | --- | --- | --- | --- | --- | --- | --- | 20.5900 | $81,536 | $81,536 | $551 | $82,087 |
| Cook(I.C.Sys.-Char. Line)C.1 | --- | --- | --- | --- | --- | --- | --- | 14.2000 | 56,232 | 81,536 | 551 | 82,087 |
| Cook(I.C.Sys.-Ken. & Eastern)C.1 | --- | --- | --- | --- | --- | --- | --- | 6.3900 | 25,304 | | | |
| E.St.Louis Columbia & Waterloo | 22.1786 | $50,354 | $6,885 | --- | --- | 2.1636 | $2,285 | --- | 7,026 | 66,550 | 790 | 67,340 |
| Monroe | 12.4599 | 28,289 | 1,000 | --- | --- | 1.2551 | 1,325 | --- | 3,947 | 34,561 | 440 | 35,001 |
| St.Clair | 9.7187 | 22,065 | 5,885 | --- | --- | .9085 | 960 | --- | 3,079 | 31,989 | 350 | 32,339 |
| Lee County Central | 13.0000 | 10,982 | --- | --- | --- | --- | --- | --- | --- | 10,982 | --- | 10,982 |
| Lee | 13.0000 | 10,982 | --- | --- | --- | --- | --- | --- | --- | 10,982 | --- | 10,982 |
| North Shore & Western | --- | 2,212[5] | --- | --- | --- | --- | --- | --- | --- | 2,212 | 986 | 3,198 |
| Cook (R/W)[5] | --- | 2,212 | --- | --- | --- | --- | --- | --- | --- | 2,212 | 986 | 3,198 |
| St.Louis & Belleville | 9.9006 | 162,052 | 7,200 | --- | --- | 8.4349 | 42,309 | --- | 23,524 | 235,085 | 2,260 | 237,345 |
| St.Clair | 9.9006 | 162,052 | 7,200 | --- | --- | 8.4349 | 42,309 | --- | 23,524 | 235,085 | 2,260 | 237,345 |
| Terre Haute & Western | --- | 4,838[6] | 3,608 | --- | --- | .3250 | 154 | --- | --- | 8,600 | --- | 8,600 |
| Edgar (R/W)[6] | --- | 4,838 | 3,608 | --- | --- | .3250 | 154 | --- | --- | 8,600 | --- | 8,600 |

---

[1] There are 39.4724 miles of right of way shown on the Quincy, Carrollton & St. Louis spread in the following counties: Greene 13.8559, Macoupin 25.3684, Montgomery .2481.

[2] There are 52.3451 miles of right of way shown on the Eastern Illinois & Peoria spread in the following counties: Christian 15.0519, Fayette 23.3082, Montgomery 10.8078, Sangamon 3.1772.

[3] There are 2.7572 miles of right of way shown on the Alton & Southern in Madison County.

[4] There are 2.7362 miles of right of way shown on the Chicago & Illinois Western in Cook County.

[5] There are 2.3275 miles of right of way shown on the North Shore & Western.

[6] There are 10.1809 miles of right of way shown on the Terre Haute & Western.

[7] Denotes second and third main track consolidated. (See footnotes to Table VII, Tax Commission 16th Annual Report 1934 for amount of second and third main track shown separately.)

## TABLE VI - Concluded

The changes which occurred in 1935 in the manner of filing returns are as follows:

1. Baltimore and Ohio, Southwestern main line was shown in 1935 as the St. Louis division.

2. Chicago and Northwestern consolidated all branches and filed one return for the system.

3. Chicago, Rock Island & Pacific, Beverly branch, and South Chicago and Irondale branch were segregated from the main line. The change in mileage between the Peoria and Bureau Valley and the Rock Island Pacific and Peoria in 1935 is the result of a transfer of mileage between the two roads.

4. Illinois Central all track miles in 1935 were reduced 22.3222 miles. The main track was increased 23.5803 miles; the second main track decreased 11.4590; and the side track decreased 34.4435. Part of this decrease was caused by retirement of track.

5. Louisville and Nashville shows a slight increase in mileage on the main line for the Shawneetown branch, and a decrease in side track caused by retirement.

6. Missouri Pacific filed a consolidated return for all branch lines excepting the Cairo and Thebes, Chester and Mount Vernon, and the East Ivory branch. Side track in the amount of 2.1936 miles was retired and a reclassification of side track to main track miles was effected. From the Marion and Eastern there emerged the Marion and Harrisburg and the Marion and Johnson City branches.

7. New York Central showed a reclassification of side track mileage to main track in the Cairo and Illinois divisions. Side track in the amount of 12.9107 miles was reclassified to main track and 1.1663 miles of side track was retired.

8. Wabash in 1935 reclassified the road into main, second main, and branch lines. In making these divisions main track was reduced 9.0572 miles and side track increased 22.1502 miles, making a net increase in all track mileage of 13.0930 miles.

9. Chicago River and Indiana return included for the first time the Chicago Junction Railroad (elevated), increasing the total of main and second main track. The decrease in side track resulted from retirements.

10. Rock Island and Southern abandoned 5.0748 miles of main track.

11. The following roads show a slight increase or decrease in mileage as a result of remeasurement:

    Chicago Heights Terminal Transfer
    Chicago & Illinois Western
    Chicago, West Pullman and Southern
    Illinois Midland
    Chicago, Aurora and Elgin

12. Peru, LaSalle and Deer Park was assessed locally.

13. The following roads were dissolved:

    Hanover
    Chicago and Illinois Valley
    Chicago and Joliet

## TABLE VII

## ASSESSMENT OF STEAM AND ELECTRIC RAILROADS OPERATING IN ILLINOIS; PROPERTY OF EACH RAILROAD AND SYSTEM AS CLASSIFIED FOR ASSESSMENT PURPOSES, BY COUNTIES

Assessment Year 1936

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| GRAND TOTAL | 11,987.7980 | $ 144,928,331 | $ 38,413,195 | 3,183.4721 | $ 41,927,423 | 9,498.1222 | $ 117,296,281 | 1,517.3038 | $ 51,142,896 | $ 393,708,126 | $ 14,655,582 | $ 408,363,708 |
| TOTAL-CLASS I RAILROADS | 11,112.3186 | 129,696,521 | 29,176,314 | 2,783.7693 | 26,276,672 | 7,859.9180 | 69,033,024 | 1,248.7004 | 46,784,282 | 300,966,813 | 9,796,829 | 310,763,642 |
| Alton | 690.6093 | 7,292,834 | 1,224,706 | 225.7520 | 2,145,548 | 395.2274 | 3,547,562 | 8.9183 | 1,477,402 | 15,688,052 | 392,054 | 16,080,106 |
| Cook | 26.4197 | 278,992 | 647,396 | 26.4011 | 250,916 | 76.5080 | 686,735 | --- | 55,798 | 1,921,453 | 145,288 | 2,066,741 |
| Cook(Chgo.Un.Sta.) | --- | --- | --- | --- | --- | --- | --- | .7651 | 1,616 | | | |
| Cass | 2.4505 | 25,878 | 320 | --- | --- | .9780 | 8,779 | --- | 5,176 | 40,153 | 100 | 40,253 |
| Greene | 58.0473 | 612,980 | 21,340 | --- | --- | 26.1169 | 234,425 | --- | 122,596 | 991,341 | 8,710 | 1,000,051 |
| Grundy | 20.0104 | 211,310 | 4,215 | 15.7626 | 149,809 | 4.5678 | 41,001 | --- | 42,262 | 448,597 | 2,075 | 450,672 |
| Jersey | 19.9246 | 210,404 | 1,545 | 2.8021 | 26,631 | 4.0509 | 36,361 | --- | 42,081 | 317,022 | 1,420 | 318,442 |
| LaSalle | 12.2864 | 129,744 | 795 | --- | --- | 2.9919 | 26,855 | --- | 25,949 | 183,343 | 240 | 183,583 |
| Livingston | 51.6440 | 545,360 | 10,975 | 29.4877 | 280,251 | 15.0828 | 135,383 | --- | 109,072 | 1,081,041 | 210 | 1,081,251 |
| Logan | 43.9883 | 464,516 | 12,975 | 27.1354 | 257,895 | 15.1044 | 135,577 | --- | 92,903 | 963,866 | 12,890 | 976,756 |
| Macoupin | 40.8265 | 431,128 | 8,230 | 33.0371 | 313,985 | 13.6527 | 122,546 | --- | 86,226 | 962,115 | 9,220 | 971,335 |
| Madison | 39.5161 | 417,290 | 32,585 | 4.4773 | 42,552 | 29.3767 | 263,685 | --- | 83,458 | 846,138 | 15,010 | 861,148 |
| Madison(T.RR.A.of St.L.) | --- | --- | --- | --- | --- | --- | --- | 3.1100 | 6,568 | | | |
| Marshall | 29.0625 | 306,900 | 1,350 | --- | --- | 2.6766 | 24,026 | --- | 61,380 | 393,656 | 300 | 393,956 |
| Mason | 13.8344 | 146,092 | 3,460 | --- | --- | 4.2849 | 38,461 | --- | 29,218 | 217,231 | --- | 217,231 |
| McLean | 57.1119 | 603,102 | 360,035 | 42.4845 | 403,772 | 54.7480 | 491,419 | --- | 120,620 | 1,984,948 | 158,400 | 2,143,348 |
| Menard | 31.3858 | 331,434 | 2,135 | --- | --- | 6.2953 | 56,506 | --- | 66,287 | 456,362 | 720 | 457,082 |
| Montgomery | --- | --- | --- | --- | --- | ---- | --- | --- | --- | --- | 1,310 | 1,310 |
| Morgan | 44.5646 | 470,602 | 8,320 | --- | --- | 12.7553 | 114,492 | --- | 94,120 | 687,534 | 540 | 688,074 |
| Peoria(P.& P.U.) | --- | --- | --- | --- | --- | --- | --- | 1.5000 | 3,168 | 3,168 | --- | 3,168 |
| Pike | 24.1235 | 254,744 | 1,380 | --- | --- | 6.2458 | 56,063 | --- | 50,949 | 363,136 | 910 | 364,046 |
| Sangamon | 61.4362 | 648,766 | 47,755 | 31.4640 | 299,034 | 46.8089 | 420,157 | --- | 129,753 | 1,545,465 | 8,620 | 1,554,085 |
| Scott | 3.8146 | 40,282 | 70 | --- | --- | 4.0521 | 36,371 | --- | 8,056 | 84,779 | 100 | 84,879 |
| St.Clair | 1.4618 | 15,436 | 30,150 | --- | --- | 22.9021 | 205,569 | --- | 3,087 | 254,242 | 810 | 255,052 |
| Tazewell | 45.3570 | 478,970 | 4,600 | --- | --- | 8.9349 | 80,199 | --- | 95,794 | 667,047 | 5,440 | 672,487 |
| Tazewell(P.& P.U.) | --- | --- | --- | --- | --- | --- | --- | 3.5432 | 7,484 | | | |
| Will | 50.0638 | 528,674 | 18,320 | 12.7002 | 120,703 | 35.6655 | 320,134 | --- | 105,735 | 1,093,566 | 19,401 | 1,112,967 |
| Woodford | 13.2794 | 140,230 | 755 | --- | --- | 1.4279 | 12,818 | --- | 28,046 | 181,849 | 340 | 182,189 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Atchison, Topeka & Santa Fe | 282.0981 | 5,585,543 | 1,110,203 | 214.8478 | 2,041,913 | 260.0710 | 2,334,398 | 7.6745 | 2,448,000 | 13,520,057 | 321,678 | 13,841,735 |
| Cook | 20.1934 | 399,829 | 688,076 | 20.1527 | 191,531 | 98.2680 | 882,054 | --- | 170,594 | 2,344,056 | 202,273 | 2,546,329 |
| Cook(Chgo.& West.Ind.) | --- | --- | --- | --- | --- | --- | --- | 1.2719 | 10,746 | | | |
| Cook(Ill.Cent.) | --- | --- | --- | --- | --- | --- | --- | .1451 | 1,226 | | | |
| DuPage | 4.9051 | 97,121 | 90 | 4.9051 | 46,618 | .7004 | 6,287 | --- | 41,438 | 191,554 | 35 | 191,589 |
| Grundy | 20.1879 | 399,720 | 18,488 | 18.6049 | 176,821 | 7.9246 | 71,131 | --- | 170,547 | 836,707 | 655 | 837,362 |
| Hancock | 7.2790 | 144,124 | 4,542 | 7.2790 | 69,179 | 4.1142 | 36,929 | --- | 61,493 | 316,267 | 200 | 316,467 |
| Henderson | 22.5155 | 445,808 | 10,705 | 22.5155 | 213,988 | 7.8074 | 70,079 | --- | 190,211 | 930,791 | 975 | 931,766 |
| Knox | 24.9212 | 493,440 | 68,629 | 24,9212 | 236,851 | 22.0254 | 197,700 | --- | 210,534 | 1,207,154 | 86,120 | 1,293,274 |
| LaSalle | 25.6415 | 507,701 | 115,197 | 21.2583 | 202,039 | 24.0678 | 216,033 | --- | 216,619 | 1,257,589 | 7,930 | 1,265,519 |
| Livingston | 14.2879 | 282,900 | 4,110 | 8.3905 | 79,742 | 2.2898 | 20,553 | --- | 120,704 | 508,009 | --- | 508,009 |
| Marshall | 22.9740 | 454,886 | 8,884 | 22.9740 | 218,345 | 4.6750 | 41,963 | --- | 194,085 | 918,163 | 410 | 918,573 |
| Peoria | 28.1778 | 557,921 | 94,015 | 28.1778 | 267,802 | 40.0985 | 359,924 | --- | 238,046 | 1,517,708 | 6,580 | 1,524,288 |
| Tazewell | 21.2583 | 420,915 | 40,605 | --- | --- | 5.4362 | 48,795 | --- | 179,590 | 710,499 | 9,630 | 720,129 |
| Tazewell(T.P.& W.) | --- | --- | --- | --- | --- | --- | --- | 2.4377 | 20,594 | | | |
| Warren | 20.4078 | 404,074 | 11,321 | 20.4078 | 193,956 | 6.7100 | 60,229 | --- | 172,405 | 841,985 | 490 | 842,475 |
| Will | 28.6773 | 567,810 | 39,420 | 15.2610 | 145,041 | 32.4359 | 291,145 | --- | 242,266 | 1,288,301 | 6,035 | 1,294,336 |
| Will(Alton) | --- | --- | --- | --- | --- | --- | --- | .3100 | 2,619 | | | |
| Woodford | 20.6714 | 409,294 | 6,121 | --- | --- | 3.5178 | 31,576 | --- | 174,632 | 651,274 | 345 | 651,619 |
| Woodford(T.P.& W.) | --- | --- | --- | --- | --- | --- | --- | 3.5098 | 29,651 | | | |
| BALT.& OHIO SYSTEM | 483.5692 | 7,185,186 | 370,201 | 9.2688 | 88,090 | 180.9282 | 1,624,011 | 37.2517 | 2,749,935 | 12,017,423 | 207,650 | 12,225,073 |
| Balt.& Ohio & Chgo.& Balt.& Ohio Connecting | 3.9640 | 355,810 | 110,554 | 3.9650 | 37,683 | 33.7835 | 303,240 | 17.3275 | 112,419 | 919,706 | 83,722 | 1,003,428 |
| Cook | 3.9640 | 355,810 | 110,554 | 3.9650 | 37,683 | 33.7835 | 303,240 | --- | 20,930 | 919,706 | 83,722 | 1,003,428 |
| Cook(B.& O.C.T.) | --- | --- | --- | --- | --- | --- | --- | 11.0676 | 58,437 | | | |
| Cook(C.R.I.& P.) | --- | --- | --- | --- | --- | --- | --- | 6.2599 | 33,052 | | | |
| Baltimore & Ohio Southwestern | 371.3687 | 5,686,398 | 217,189 | 5.3038 | 50,407 | 124.0451 | 1,113,429 | 11.3943 | 2,020,989 | 9,088,412 | 89,250 | 9,177,662 |
| Cass | 25.7418 | 394,159 | 4,135 | --- | --- | 4.6722 | 41,937 | --- | 135,917 | 577,068 | 300 | 577,368 |
| Cass(C.B.& Q.) | --- | --- | --- | --- | --- | --- | --- | .1742 | 920 | | | |
| Christian | 30.8605 | 472,535 | 5,760 | --- | --- | 5.7159 | 51,306 | --- | 162,943 | 692,544 | 400 | 692,944 |
| Clay | 48.4767 | 742,275 | 64,565 | --- | --- | 15.9703 | 143,349 | --- | 255,957 | 1,206,146 | 1,700 | 1,207,846 |
| Clinton | 30.7620 | 471,027 | 16,775 | --- | --- | 14.4570 | 129,766 | --- | 162,423 | 779,991 | 900 | 780,891 |
| Effingham | 22.4073 | 343,102 | 2,860 | --- | --- | 2.0258 | 18,184 | --- | 118,311 | 482,457 | 500 | 482,957 |
| Fayette | 1.3284 | 20,341 | 15 | --- | --- | --- | --- | --- | 7,014 | 27,370 | --- | 27,370 |
| Gallatin | 16.7423 | 256,357 | 2,565 | --- | --- | 2.3609 | 21,193 | --- | 88,399 | 382,524 | 300 | 382,824 |
| Gallatin(L.& N.) | --- | --- | --- | --- | --- | --- | --- | 2.6534 | 14,010 | | | |
| Lawrence | 21.4690 | 328,732 | 15,029 | --- | --- | 18.9765 | 170,333 | --- | 113,356 | 627,450 | 910 | 628,360 |
| Madison T.RR.A.of St.L.) | --- | --- | --- | --- | --- | --- | --- | 2.4599 | 12,988 | 12,988 | --- | 12,988 |
| Marion | 24.0527 | 368,294 | 6,745 | --- | --- | 6.6655 | 59,830 | --- | 126,998 | 561,867 | 400 | 562,267 |
| Richland | 20.6822 | 316,686 | 9,590 | --- | --- | 5.8012 | 52,071 | --- | 109,202 | 487,549 | 300 | 487,849 |
| Sangamon | 34.5142 | 528,482 | 3,195 | .6862 | 6,521 | 9.2663 | 83,174 | --- | 182,235 | 807,140 | --- | 807,140 |
| Sangamon(Ill.Cent.) | --- | --- | --- | --- | --- | --- | --- | .5892 | 3,111 | | | |
| Sangamon(Alton) | --- | --- | --- | --- | --- | --- | --- | .0799 | 422 | | | |
| Shelby | 17.7679 | 272,063 | 1,135 | --- | --- | 1.2189 | 10,941 | --- | 93,815 | 377,954 | 420 | 378,374 |
| St.Clair | 26.5199 | 406,073 | 78,740 | 4.6176 | 43,886 | 32.8199 | 294,591 | --- | 140,025 | 992,026 | 82,370 | 1,074,396 |
| St.Clair(Alton) | --- | --- | --- | --- | --- | --- | --- | 1.3799 | 7,286 | | | |
| St.Clair(T.RR.A. of St.L.) | --- | --- | --- | --- | --- | --- | --- | 4.0578 | 21,425 | | | |

TABLE VII Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Baltimore & Ohio Southwestern-Cont'd. | | | | | | | | | | | | |
| Wayne | 25.3762 | $388,562 | $3,670 | --- | --- | 1.9841 | $17,809 | --- | $133,987 | $544,028 | $250 | $544,278 |
| White | 24.6676 | 377,710 | 2,410 | --- | --- | 2.1106 | 18,945 | --- | 130,245 | 529,310 | 500 | 529,810 |
| Cincinnati, Indianapolis & Western | 108.2365 | 1,142,978 | 42,458 | --- | --- | 23.0996 | 207,342 | 8.5299 | 616,527 | 2,009,305 | 34,678 | 2,043,983 |
| Christian | 15.4928 | 163,604 | 4,436 | --- | --- | 2.2110 | 19,846 | --- | 81,802 | 269,688 | 318 | 270,006 |
| Douglas | 27.9513 | 295,166 | 9,261 | --- | --- | 5.1661 | 46,371 | --- | 147,583 | 498,381 | 795 | 499,176 |
| Edgar | 21.4933 | 226,970 | 6,657 | --- | --- | 5.1528 | 46,251 | --- | 113,485 | 393,363 | 631 | 393,994 |
| Macon | 16.3116 | 172,250 | 17,457 | --- | --- | 5.1860 | 46,550 | --- | 86,125 | 366,998 | 24,922 | 391,920 |
| Macon (Wabash) | --- | --- | --- | --- | --- | --- | --- | 8.4500 | 44,616 | | | |
| Piatt | 15.0816 | 159,262 | 3,015 | --- | --- | 1.6243 | 14,579 | --- | 79,631 | 256,487 | 40 | 256,527 |
| Sangamon | 11.9059 | 125,726 | 1,632 | --- | --- | 3.7594 | 33,745 | --- | 62,863 | 224,388 | 7,972 | 232,360 |
| Sangamon (Alton) | --- | --- | --- | --- | --- | --- | --- | .0799 | 422 | | | |
| Chesapeake & Ohio | --- | --- | --- | --- | --- | --- | --- | 24.2799 | 96,149 | 96,149 | 4,224 | 100,373 |
| Cook (N.Y.C. & St.L.) | --- | --- | --- | --- | --- | --- | --- | 8.8701 | 35,126 | | | |
| Cook (Ill.Cent.) | --- | --- | --- | --- | --- | --- | --- | 9.9299 | 39,323 | 96,149 | 4,224 | 100,373 |
| Cook (Chgo.Riv. & Ind.Sys.) | --- | --- | --- | --- | --- | --- | --- | 5.4799 | 21,700 | | | |
| Chicago Burlington & Quincy | 1,629.0528 | 20,213,287 | 3,855,918 | 518.5327 | $4,928,135 | 1,147.3664 | 10,298,762 | 118.4199 | 7,842,658 | 47,138,760 | 2,123,941 | 49,262,701 |
| Adams | 77.0244 | 955,719 | 93,779 | --- | --- | 35.7170 | 320,596 | --- | 345,686 | 1,715,780 | 8,790 | 1,724,570 |
| Bond | 27.2277 | 337,841 | 13,262 | 26.3294 | 250,234 | 4.1631 | 37,368 | --- | 122,198 | 760,903 | 125 | 761,028 |
| Bureau | 103,1816 | 1,280,278 | 39,334 | 40,8245 | 387,997 | 27.2047 | 244,190 | --- | 463,079 | 2,414,878 | 2,100 | 2,416,978 |
| Cass | 10.9089 | 135,358 | 122,563 | 10.1900 | 96,845 | 41.5044 | 372,543 | --- | 48,959 | 776,268 | 10,026 | 786,294 |
| Carroll | 48.1744 | 597,748 | 47,974 | 12.1576 | 115,546 | 30.7019 | 275,543 | --- | 216,207 | 1,253,055 | 2,190 | 1,255,245 |
| Clinton | 15.4027 | 191,116 | 2,492 | 14.8231 | 140,878 | 4.4100 | 39,585 | --- | 69,127 | 567,397 | 1,050 | 568,447 |
| Clinton (Balt. & Ohio Sys.) | --- | --- | --- | --- | --- | --- | --- | 27.6735 | 124,199 | | | |
| Cook | 15.5011 | 192,338 | 1,654,566 | 35.5993 | 338,335 | 197.5371 | 1,773,093 | --- | 69,569 | 4,033,714 | 1,051,604 | 5,085,318 |
| Cook (Chgo.Un.Sta.) | --- | --- | --- | --- | --- | --- | --- | .7900 | 3,545 | | | |
| Cook (Ill.Cent.) | --- | --- | --- | --- | --- | --- | --- | .5053 | 2,268 | | | |
| DeKalb | 23.9089 | 296,662 | 17,033 | 5.3458 | 50,807 | 10.6743 | 95,812 | --- | 107,303 | 567,617 | 525 | 568,142 |
| DuPage | 21.7996 | 270,489 | 106,512 | 36.4735 | 346,644 | 37.4955 | 336,559 | --- | 97,837 | 1,158,041 | 11,840 | 1,169,881 |
| Fulton | 87.2332 | 1,082,391 | 25,503 | 19.5336 | 185,648 | 31.0081 | 278,329 | --- | 391,503 | 1,963,374 | --- | 1,963,374 |
| Franklin | 24.6432 | 305,773 | 19,143 | 13.7765 | 130,932 | 57.4618 | 515,778 | --- | 110,599 | 1,086,713 | 375 | 1,087,088 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Franklin(Chgo.Zeigler Gulf R.R.) | --- | --- | --- | --- | --- | --- | --- | 1.0000 | 4,488 | | | |
| Greene | 23.8112 | 295,449 | 6,215 | --- | --- | 4.9720 | 44,628 | --- | 106,864 | 453,156 | 560 | 453,716 |
| Hancock | 41.3666 | 513,278 | 6,649 | --- | --- | 5.0547 | 45,371 | --- | 185,654 | 750,952 | 525 | 751,477 |
| Henderson | 47.2475 | 586,247 | 1,111 | 17.8813 | 169,945 | 11.2051 | 100,577 | --- | 212,047 | 1,069,925 | 320 | 1,070,245 |
| Henry | 62.6082 | 776,842 | 25,226 | 14.6934 | 139,646 | 26.4281 | 237,220 | --- | 280,985 | 1,459,919 | 715 | 1,460,634 |
| Jefferson | 25.3888 | 315,025 | 2,210 | 25.3887 | 241,295 | 2.5945 | 23,288 | --- | 113,945 | 695,763 | 1,240 | 697,003 |
| Jersey | 5.6903 | 70,606 | 189 | --- | --- | .3117 | 2,798 | --- | 25,538 | 99,131 | 100 | 99,231 |
| JoDaviess | 22.5422 | 279,704 | 11,004 | 18.4856 | 175,685 | 6.7404 | 60,501 | --- | 101,170 | 686,507 | 1,395 | 687,902 |
| JoDaviess(Ill.Cent.) | --- | --- | --- | --- | --- | --- | --- | 13.0220 | 58,443 | | | |
| Johnson | 7.9777 | 98,987 | 3,324 | --- | --- | 1.0956 | 9,835 | --- | 35,804 | 208,604 | 70 | 208,674 |
| Johnson(C.& E.I.) | --- | --- | --- | --- | --- | --- | --- | 13.5148 | 60,654 | | | |
| Kane | 36.9905 | 458,979 | 595,696 | 9.7516 | 92,680 | 54.1489 | 486,040 | --- | 166,014 | 1,799,409 | 239,885 | 2,039,294 |
| Kendall | 33.5332 | 416,079 | 11,903 | 14.4330 | 137,171 | 12.7255 | 114,225 | --- | 150,497 | 829,875 | 715 | 830,590 |
| Knox | 92.0759 | 1,142,478 | 591,586 | 45.1108 | 428,733 | 200.7150 | 1,801,618 | --- | 413,235 | 4,377,650 | 701,625 | 5,079,275 |
| LaSalle | 109.1460 | 1,354,284 | 89,144 | 25.6606 | 243,878 | 62.0280 | 556,764 | --- | 489,847 | 2,736,610 | 5,580 | 2,742,190 |
| LaSalle(C.& N.W.) | --- | --- | --- | --- | --- | --- | --- | .5999 | 2,693 | | | |
| Lee | 48.5097 | 601,908 | 3,285 | 2.7568 | 26,201 | 4.4542 | 39,981 | --- | 217,711 | 889,086 | 325 | 889,411 |
| Macoupin | 31.3212 | 388,634 | 15,223 | 17.8688 | 169,825 | 11.8764 | 106,602 | --- | 140,570 | 820,854 | 320 | 821,174 |
| Madison | 8.9019 | 110,455 | 1,070 | --- | --- | 1.9228 | 17,258 | --- | 39,952 | 268,332 | 690 | 269,022 |
| Madison(N.Y.C.) | --- | --- | --- | --- | --- | --- | --- | 17.3892 | 78,043 | | | |
| Madison(Ill.Term.) | --- | --- | --- | --- | --- | --- | --- | 4.8027 | 21,554 | | | |
| McDonough | 54.1169 | 671,482 | 34,470 | 19.1914 | 182,396 | 24.5936 | 220,752 | --- | 242,876 | 1,351,976 | 615 | 1,352,591 |
| Marion | 5.6665 | 70,309 | 74,538 | 4.2661 | 40,545 | 37.6562 | 338,003 | --- | 25,431 | 548,826 | 6,500 | 555,326 |
| Massac | 16.1748 | 200,697 | 1,707 | --- | --- | 10.9894 | 98,641 | --- | 72,593 | 373,638 | 10,660 | 384,298 |
| Mercer | 44.8710 | 556,760 | 6,071 | --- | --- | 8.4362 | 75,723 | --- | 201,381 | 839,935 | 525 | 840,460 |
| Montgomery | 20.4024 | 253,154 | 3,638 | 7.5750 | 71,993 | 4.1504 | 37,254 | --- | 91,566 | 457,605 | 421 | 458,026 |
| Morgan | 38.0422 | 472,028 | 10,996 | 31.5457 | 299,812 | 8.7690 | 78,710 | --- | 170,734 | 1,034,780 | 2,335 | 1,037,115 |
| Morgan(J.& H.) | --- | --- | --- | --- | --- | --- | --- | .5570 | 2,500 | | | |
| Ogle | 58.5731 | 726,775 | 29,211 | 5.7817 | 54,949 | 17.2132 | 154,506 | --- | 262,876 | 1,228,317 | 710 | 1,229,027 |
| Peoria | 44.9173 | 557,333 | 21,428 | --- | --- | 23.5909 | 211,752 | --- | 201,589 | 994,974 | 10,465 | 1,005,439 |
| Peoria(P.& P.U.) | --- | --- | --- | --- | --- | --- | --- | .6399 | 2,872 | | | |
| Pike | 29.4381 | 365,267 | 793 | --- | --- | 2.1021 | 18,868 | --- | 132,118 | 517,046 | 100 | 517,146 |
| Rock Island | 25.3734 | 314,834 | 67,529 | .3979 | 3,782 | 35.7120 | 320,550 | --- | 113,876 | 825,243 | 17,845 | 843,088 |
| Rock Island(D.R.I. & N.W.) | --- | --- | --- | --- | --- | --- | --- | 1.0411 | 4,672 | | | |
| Sangamon | 8.6648 | 107,512 | 132 | 8.6648 | 82,350 | 1.1492 | 10,316 | --- | 38,888 | 239,198 | 30 | 239,228 |
| Schuyler | 24.8724 | 308,616 | 3,730 | 12.0985 | 114,984 | 6.2735 | 56,311 | --- | 111,627 | 595,268 | 1,725 | 596,993 |
| Scott | 18.5421 | 230,069 | 727 | --- | --- | 2.8959 | 25,993 | --- | 83,217 | 340,006 | 160 | 340,166 |
| Stark | 20.9544 | 260,002 | 2,313 | --- | --- | 2.2517 | 20,211 | --- | 94,043 | 376,569 | 125 | 376,694 |
| St.Clair | --- | --- | 34,642 | --- | --- | 12.8984 | 115,777 | --- | --- | 280,350 | 1,900 | 282,250 |
| St.Clair(Balt. & Ohio Sys.) | --- | --- | --- | --- | --- | --- | --- | 26.4875 | 118,876 | | | |
| St.Clair(N.Y.C.) | --- | --- | --- | --- | --- | --- | --- | 2.1619 | 9,703 | | | |
| St.Clair(T.RR.A. of St.L.) | --- | --- | --- | --- | --- | --- | --- | .3012 | 1,352 | | | |
| Warren | 56.4726 | 700,711 | 16,072 | 21.9277 | 208,401 | 12.4871 | 112,084 | --- | 253,449 | 1,290,717 | 460 | 1,291,167 |
| Whiteside | 82.3998 | 1,022,417 | 20,255 | --- | --- | 19.4013 | 174,146 | --- | 369,810 | 1,612,033 | 11,105 | 1,623,138 |
| Whiteside(C.& N.W.) | --- | --- | --- | --- | --- | --- | --- | 5.6606 | 25,405 | | | |
| Williamson | 18.8722 | 234,165 | 13,888 | --- | --- | 22.7544 | 204,243 | --- | 84,698 | 547,196 | 530 | 547,726 |
| Williamson(C.& E.I.) | --- | --- | --- | --- | --- | --- | --- | 2.2733 | 10,202 | | | |
| Winnebago | 8.5822 | 106,488 | 7,782 | --- | --- | 9.8911 | 88,783 | --- | 38,517 | 241,570 | 15,050 | 256,620 |

## TABLE VII Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Track-age rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Com-mission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Chicago & Eastern Illinois------------- | 565.4824 | $5,971,494 | $512,788 | 174.5440 | $1,658,866 | 374.4323 | $3,360,905 | 99.8536 | $1,405,189 | $12,909,242 | $301,879 | $13,211,121 |
| Alexander------------- | 17.3449 | 183,162 | 5,181 | .8623 | 8,195 | 7.6931 | 69,054 | --- | 36,632 | 310,144 | 26,872 | 337,016 |
| Alexander(Ill.Cent.)-- | --- | --- | --- | --- | --- | --- | --- | 1.3101 | 2,767 | | | |
| Alexander(So.Ill.Mo. Brdg.Co.)------------ | --- | --- | --- | --- | --- | --- | --- | 2.4400 | 5,153 | | | |
| Champaign------------- | 37.4135 | 395,086 | 5,215 | --- | --- | 8.5485 | 76,731 | --- | 79,017 | 556,049 | 683 | 556,732 |
| Christian------------- | 3.8857 | 41,034 | 6,238 | .2966 | 2,819 | 3.2529 | 29,199 | --- | 8,207 | 103,801 | 6,000 | 109,801 |
| Christian(N.Y.C.)----- | --- | --- | --- | --- | --- | --- | --- | 7.7196 | 16,304 | | | |
| Cook------------------ | 11.8608 | 125,250 | 66,397 | 14.9180 | 141,781 | 84.3780 | 757,377 | --- | 25,050 | 1,151,485 | 126,767 | 1,278,252 |
| Cook(Chgo.& West.Ind. )---------- | --- | --- | --- | --- | --- | ---- | --- | 16.8701 | 35,630 | | | |
| Douglas--------------- | 25.4695 | 268,958 | 41,267 | 20.8861 | 198,502 | 22.8506 | 205,107 | --- | 53,792 | 767,626 | 230 | 767,856 |
| Effingham------------- | 13.9280 | 147,080 | 933 | --- | --- | 2.7423 | 24,614 | --- | 29,416 | 202,043 | 50 | 202,093 |
| Fayette--------------- | 16.6563 | 175,890 | 3,684 | --- | --- | 4.6224 | 41,490 | --- | 35,178 | 256,242 | 150 | 256,392 |
| Franklin-------------- | 23.2955 | 246,000 | 13,961 | --- | --- | 19.7619 | 177,383 | --- | 49,200 | 486,544 | 219 | 486,763 |
| Iroquois-------------- | 72.7224 | 767,948 | 24,027 | 36.3258 | 345,240 | 20.9930 | 188,433 | --- | 153,590 | 1,479,238 | 581 | 1,479,819 |
| Jefferson------------- | 24.5226 | 258,960 | 7,659 | --- | --- | 8.6661 | 77,787 | --- | 51,792 | 396,198 | 700 | 396,898 |
| Johnson--------------- | 24.7807 | 261,684 | 7,996 | --- | --- | 8.6731 | 77,850 | --- | 52,337 | 399,867 | 235 | 400,102 |
| Kankakee-------------- | 32.2026 | 340,060 | 11,771 | 29.5598 | 280,937 | 21.0676 | 189,103 | --- | 68,012 | 889,883 | 6,863 | 896,746 |
| Macoupin(N.Y.C.)------ | --- | --- | --- | --- | --- | --- | --- | 1.0178 | 2,150 | 2,150 | --- | 2,150 |
| Madison--------------- | --- | --- | 9,771 | --- | --- | 10.5682 | 94,860 | --- | --- | 178,576 | 15,325 | 193,901 |
| Madison(T.RR.A.of St.L.)- | --- | --- | --- | --- | --- | --- | --- | 3.1201 | 6,589 | | | |
| Madison(N.Y.C.)------- | --- | --- | --- | --- | --- | --- | --- | 31.8923 | 67,356 | | | |
| Marion---------------- | 25.7477 | 271,896 | 47,689 | --- | --- | 23.0568 | 206,958 | --- | 54,379 | 580,922 | 234 | 581,156 |
| Massac---------------- | 10.1205 | 106,872 | 2,376 | --- | --- | 9.2813 | 83,309 | --- | 21,374 | 213,931 | 9,295 | 223,226 |
| Montgomery(N.Y.C.)---- | --- | --- | --- | --- | --- | --- | --- | 35.4836 | 74,942 | 74,942 | --- | 74,942 |
| Moultrie-------------- | 17.7870 | 187,830 | 4,393 | 17.7870 | 169,047 | 4.1597 | 37,337 | --- | 37,566 | 436,173 | 110 | 436,283 |
| Pulaski--------------- | 17.1432 | 181,032 | 804 | --- | --- | 2.3176 | 20,803 | --- | 36,206 | 238,845 | --- | 238,845 |
| Shelby---------------- | 42.5960 | 449,814 | 13,020 | 2.9745 | 28,269 | 13.0347 | 116,999 | --- | 89,963 | 698,065 | 2,295 | 700,360 |
| Vermilion------------- | 117.2523 | 1,238,184 | 229,108 | 30.6904 | 291,681 | 80.2340 | 720,181 | --- | 247,637 | 2,726,791 | 94,460 | 2,821,251 |
| Will------------------ | 11.9784 | 126,492 | 3,828 | 20.2435 | 192,395 | 4.9407 | 44,348 | --- | 25,298 | 392,361 | 690 | 393,051 |
| Williamson------------ | 18.7748 | 198,262 | 7,470 | --- | --- | 13.5898 | 121,982 | --- | 39,652 | 367,366 | 10,120 | 377,486 |
| Chicago & Erie--------- | --- | --- | --- | --- | --- | --- | --- | 38.1040 | 201,189 | 201,189 | 11.247 | 212.436 |
| Cook(Chgo.& West.Ind.) | --- | --- | --- | --- | --- | --- | --- | 19.9900 | 105,547 | 201,189 | 11,247 | 212,436 |
| Cook(Belt Ry.of Chgo.) | --- | --- | --- | --- | --- | --- | --- | 18.1140 | 95,642 | | | |
| Chicago Great Western-- | 153.0508 | 1,616,216 | 92,976 | 37.9878 | 361,037 | 72.0877 | 647,059 | 24.3962 | 374,768 | 3,092,056 | 56,299 | 3,148,355 |
| Cook------------------ | 5.5614 | 59,728 | 10,042 | 5.5614 | 52,855 | 18.6911 | 167,771 | --- | 11,746 | 323,264 | 44,079 | 367,343 |
| Cook(B.& O.C.T.)------ | --- | --- | --- | --- | --- | --- | --- | 10.4746 | 22,122 | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DeKalb | 23.9299 | 252,700 | 25,502 | --- | --- | 10.4224 | 93,551 | --- | 50,540 | 422,293 | 625 | 422,918 |
| DuPage | 17.7415 | 187,350 | 11,298 | 1.2228 | 11,623 | 8.6711 | 77,831 | --- | 37,470 | 325,572 | 4,900 | 330,472 |
| Jo Daviess | 31.3701 | 331,268 | 25,162 | 29.7971 | 283,192 | 5.3741 | 48,239 | --- | 66,254 | 783,517 | 2,830 | 786,347 |
| Jo Daviess(Ill. Cent.Char.) | --- | --- | --- | --- | --- | --- | --- | 12.9618 | 27,375 | | | |
| Jo Daviess(I.C.D.& D.Brdg.) | --- | --- | --- | --- | --- | --- | --- | .0799 | 169 | | | |
| Jo Daviess (C.B.& Q.) | --- | --- | --- | --- | --- | --- | --- | .8799 | 1,858 | | | |
| Kane | 18.3689 | 193,976 | 3,504 | --- | --- | 10.2188 | 91,724 | --- | 38,795 | 327,999 | 1,980 | 329,979 |
| Ogle | 28.0159 | 295,848 | 10,363 | --- | --- | 10.9614 | 98,389 | --- | 59,170 | 463,770 | 800 | 464,570 |
| Stephenson | 28.0631 | 296,346 | 7,105 | 1.4065 | 13,367 | 7.7488 | 69,554 | --- | 59,269 | 445,641 | 1,085 | 446,726 |
| Chicago & Illinois Midland | 106.2135 | 1,542,219 | 194,055 | --- | --- | 67.8207 | 608,758 | 25.3767 | 1,007,454 | 3,352,486 | 46,245 | 3,398,731 |
| Christian | 14.4570 | 209,916 | 120,513 | --- | --- | 15.6146 | 140,157 | --- | 110,683 | 581,269 | 15,166 | 596,435 |
| Mason | 32.7438 | 475,439 | 11,975 | --- | --- | 8.8025 | 79,011 | --- | 250,686 | 817,111 | --- | 817,111 |
| Menard | 21.4398 | 311,306 | 9,313 | --- | --- | 8.0186 | 71,974 | --- | 164,143 | 556,736 | 800 | 557,536 |
| Peoria(P.& P.U.) | --- | --- | --- | --- | --- | --- | --- | 1.6470 | 12,609 | 12,609 | --- | 12,609 |
| Sangamon | 26.3856 | 383,119 | 46,893 | --- | --- | 26.9304 | 241,728 | --- | 202,008 | 997,647 | 29,119 | 1,026,766 |
| Sangamon(Alton) | --- | --- | --- | --- | --- | --- | --- | .1699 | 1,301 | | | |
| Sangamon(Ill.Cent.) | --- | --- | --- | --- | --- | --- | --- | 16.0134 | 122,598 | | | |
| Tazewell | 11.1873 | 162,439 | 5,361 | --- | --- | 8.4546 | 75,888 | --- | 85,651 | 387,114 | 1,160 | 388,274 |
| Tazewell(P.& P.U.) | --- | --- | --- | --- | --- | --- | --- | 7.5464 | 57,775 | | | |
| Chicago, Indianapolis & Louisville | --- | --- | --- | --- | --- | --- | --- | 19.8601 | 89,132 | 89,132 | 3,582 | 92,714 |
| Cook(Chgo.& West.Ind.) | --- | --- | --- | --- | --- | --- | --- | 19.8601 | 89,132 | 89,132 | 3,582 | 92,714 |
| Chicago, Milwaukee St.Paul & Pacific | 604.7480 | 6,386,140 | 951,584 | 269.4931 | 2,561,263 | 513.5250 | 4,609,400 | 149.2129 | 2,308,930 | 16,817,317 | 573,187 | 17,390,504 |
| Bureau | 11.0434 | 116,618 | 4,140 | --- | --- | 4.1402 | 37,162 | --- | 33,819 | 210,943 | 785 | 211,728 |
| Bureau(N.Y.C.) | --- | --- | --- | --- | --- | --- | --- | 6.2707 | 19,204 | | | |
| Carroll | 53.7132 | 567,212 | 68,955 | 28.5320 | 271,168 | 62.1602 | 557,950 | --- | 164,492 | 1,655,817 | 58,035 | 1,713,852 |
| Carroll(C.B.& Q.) | --- | --- | --- | --- | --- | --- | --- | 8.5030 | 26,040 | | | |
| Cook | 62.1460 | 656,262 | 658,359 | 92.0535 | 874,877 | 248.2659 | 2,228,435 | --- | 190,316 | 4,804,155 | 434,717 | 5,238,872 |
| Cook(B.& O.C.T.) | --- | --- | --- | --- | --- | --- | --- | 12.4750 | 38,203 | | | |
| Cook(I.H.B.) | --- | --- | --- | --- | --- | --- | --- | 33.6619 | 103,086 | | | |
| Cook(Chgo.Un.Sta.) | --- | --- | --- | --- | --- | --- | --- | .4809 | 1,473 | | | |
| Cook(Penn.Sys.) | --- | --- | --- | --- | --- | -- | --- | 5.8995 | 18,066 | | | |
| Cook(C.& N.W.) | --- | --- | --- | --- | --- | --- | --- | 10.3182 | 31,598 | | | |
| Cook(Chgo.Riv.& Ind.Sys.) | --- | --- | --- | --- | --- | --- | --- | 1.1364 | 3,480 | | | |
| DeKalb | 43.3246 | 457,508 | 23,015 | 18.1741 | 172,726 | 16.3174 | 146,465 | --- | 132,677 | 932,391 | 8,485 | 940,876 |
| DuPage | 14.0943 | 148,836 | 65,430 | 15.7001 | 149,215 | 26.7367 | 239,989 | --- | 43,162 | 646,632 | 15,780 | 662,412 |
| Edgar | 1.8284 | 19,308 | 30 | --- | --- | .6705 | 6,018 | --- | 5,599 | 30,955 | --- | 30,955 |
| Iroquois | 35.8264 | 378,326 | 6,875 | 16.2919 | 154,838 | 5.4983 | 49,353 | --- | 109,715 | 699,107 | 255 | 699,362 |
| Kane | 35.0994 | 370,650 | 9,895 | 19.5330 | 185,641 | 10.5714 | 94,889 | --- | 107,489 | 777,988 | 6,440 | 784,428 |
| Kane(E.J.& E.) | --- | --- | --- | --- | --- | --- | --- | 3.0775 | 9,424 | | | |
| Kankakee | 33.2150 | 350,750 | 4,010 | 7.1532 | 67,984 | 8.3356 | 74,820 | --- | 101,718 | 599,435 | 6,850 | 606,285 |
| Kankakee(N.Y.C.) | --- | --- | --- | --- | --- | --- | --- | .0500 | 153 | | | |
| Kendall(C.& E.I.) | --- | --- | --- | --- | --- | --- | --- | 2.4094 | 7,379 | 7,379 | --- | 7,379 |
| Lake | 43.8346 | 462,894 | 17,630 | 24.3876 | 231,781 | 22.3449 | 200,568 | --- | 134,239 | 1,047,112 | 2,445 | 1,049,557 |
| LaSalle | 19.5832 | 206,798 | 2,660 | --- | --- | 8.5482 | 76,729 | --- | 59,971 | 347,407 | 470 | 347,877 |

TABLE VII Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Chicago, Milwaukee, St. Paul & Pacific-Cont'd. | | | | | | | | | | | | |
| LaSalle(Ill.Cent.)---- | --- | --- | --- | --- | --- | --- | --- | .4080 | $1,249 | | | |
| Lee------------------ | 16.2038 | $171,112 | $2,755 | --- | --- | 2.2597 | $20,283 | --- | 49,622 | $252,173 | $415 | $252,588 |
| Lee(C.B.& Q.)--------- | --- | --- | --- | --- | --- | --- | --- | 2.7430 | 8,401 | | | |
| McHenry-------------- | 12.9400 | 136,646 | 1,735 | --- | --- | 2.4277 | 21,790 | --- | 39,627 | 199,798 | 775 | 200,573 |
| Ogle----------------- | 39.6811 | 419,032 | 16,765 | 39.6811 | $377,129 | 13.9455 | 125,174 | --- | 121,519 | 1,122,765 | 1,020 | 1,123,785 |
| Ogle(C.B.& Q.)-------- | --- | --- | --- | --- | --- | --- | --- | 20.6197 | 63,146 | | | |
| Putnam--------------- | 3.2662 | 34,492 | 460 | --- | --- | 1.9212 | 17,245 | --- | 10,003 | 82,993 | 10 | 83,003 |
| Putnam(N.Y.C.)-------- | --- | --- | --- | --- | --- | --- | --- | 6.7898 | 20,793 | | | |
| Rock Island---------- | 21.6606 | 228,736 | 1,500 | --- | --- | 7.9546 | 71,400 | --- | 66,333 | 394,671 | 275 | 394,946 |
| Rock Island(D.R.I. & N.W.)--------------- | --- | --- | --- | --- | --- | --- | --- | 8.7190 | 26,702 | | | |
| Stephenson----------- | 23.9809 | 253,238 | 6,800 | --- | --- | 10.7761 | 96,727 | --- | 73,439 | 430,204 | 650 | 430,854 |
| Vermilion------------ | 43.6827 | 461,290 | 5,765 | 7.9866 | 75,904 | 8.4904 | 76,211 | --- | 133,774 | 752,944 | 505 | 753,449 |
| Whiteside------------ | 13.9330 | 147,132 | 1,335 | --- | --- | 2.9080 | 26,102 | --- | 42,668 | 217,237 | 170 | 217,407 |
| Will----------------- | 36.1136 | 381,360 | 29,350 | --- | --- | 21.0966 | 189,363 | --- | 110,594 | 762,646 | 3,300 | 765,946 |
| Will(E.J.& E.)-------- | --- | --- | --- | --- | --- | --- | --- | 16.9731 | 51,979 | | | |
| Winnebago------------ | 39.5776 | 417,940 | 24,120 | --- | --- | 28.1559 | 252,727 | --- | 121,203 | 842,565 | 31,805 | 874,370 |
| Winnebago(C.B.& Q.)--- | --- | --- | --- | --- | --- | --- | --- | 8.6778 | 26,575 | | | |
| Chicago & North Western | 814.5145 | 8,601,274 | 4,009,027 | 391.0678 | 3,716,708 | 1,056.3061 | 9,481,403 | 33.6053 | 2,686,844 | 28,495,256 | 1,803,099 | 30,298,355 |
| Boone---------------- | 45.3958 | 479,380 | 22,621 | --- | --- | 24.5888 | 220,709 | --- | 143,814 | 866,524 | 10,995 | 877,519 |
| Bureau--------------- | 39.1275 | 413,186 | 4,339 | 2.1227 | 20,174 | 16.7712 | 150,538 | --- | 123,956 | 721,063 | 850 | 721,913 |
| Bureau(N.Y.C.)-------- | --- | --- | --- | --- | --- | --- | --- | 2.8000 | 8,870 | | | |
| Cook----------------- | 108.5351 | 1,146,132 | 3,580,430 | 134.4750 | 1,278,050 | 603.0714 | 5,413,169 | --- | 343,840 | 11,763,222 | 1,541,074 | 13,304,296 |
| Cook(Ill.Cent.)------- | --- | --- | --- | --- | --- | --- | --- | .5053 | 1,601 | | | |
| DeKalb--------------- | 61.0799 | 645,004 | 19,078 | 23.2646 | 221,107 | 19.6542 | 176,416 | --- | 193,501 | 1,255,106 | 315 | 1,255,421 |
| DuPage--------------- | 25.0750 | 264,792 | 55,493 | 24.7754 | 235,465 | 51.8663 | 465,552 | --- | 79,438 | 1,100,740 | 30,030 | 1,130,770 |
| Fulton(Minn.& St.Lo.)- | --- | --- | --- | --- | --- | --- | --- | 7.8899 | 24,995 | 24,995 | --- | 24,995 |
| JoDaviess------------ | 10.2974 | 108,742 | 1,547 | --- | --- | 1.6476 | 14,789 | --- | 32,623 | 157,701 | 55 | 157,756 |
| Kane----------------- | 56.4947 | 596,584 | 19,125 | 17.5816 | 167,096 | 39.7868 | 357,126 | --- | 178,975 | 1,318,906 | 13,855 | 1,332,761 |
| Lake----------------- | 54.8972 | 579,714 | 69,394 | 54.8971 | 521,743 | 42.6212 | 382,568 | --- | 173,914 | 1,727,333 | 19,445 | 1,746,778 |
| LaSalle-------------- | 21.3858 | 225,834 | 1,409 | --- | --- | 2.7561 | 24,738 | --- | 67,750 | 319,731 | 80 | 319,811 |
| Lee------------------ | 37.0547 | 391,298 | 46,893 | 51.5042 | 489,496 | 30.3093 | 272,056 | --- | 117,389 | 1,317,132 | 495 | 1,317,627 |
| Macoupin------------- | 34.8775 | 368,306 | 26,678 | --- | --- | 42.3151 | 379,821 | --- | 110,492 | 885,297 | 4,735 | 890,032 |
| Madison-------------- | .9873 | 10,426 | --- | --- | --- | --- | --- | --- | 3,128 | 13,554 | --- | 13,554 |
| Marshall------------- | 7.8271 | 82,654 | 1,952 | --- | --- | 3.0947 | 27,778 | --- | 24,796 | 137,180 | 325 | 137,505 |
| Mason---------------- | 11.5912 | 122,402 | 2,613 | --- | --- | 2.0991 | 18,841 | --- | 36,721 | 180,577 | --- | 180,577 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Menard---------------- | 15.2708 | 161,260 | 2,445 | --- | --- | 3.9315 | 35,289 | --- | 48,378 | 247,372 | 75 | 247,447 |
| McHenry--------------- | 96.3688 | 1,017,656 | 37,420 | 27.3528 | 259,961 | 47.9148 | 430,083 | --- | 305,297 | 2,050,417 | 15,165 | 2,065,582 |
| Ogle------------------ | 11.3366 | 119,714 | 3,657 | 11.3366 | 107,743 | 6.6822 | 59,979 | --- | 35,914 | 327,007 | 695 | 327,702 |
| Peoria---------------- | 32.5059 | 343,262 | 3,667 | 7.0612 | 67,109 | 10.3388 | 92,801 | --- | 102,979 | 680,813 | 675 | 681,488 |
| Peoria(P.& P.U.)------ | --- | --- | --- | --- | --- | --- | --- | 2.7902 | 8,839 | | | |
| Peoria(Minn.& St.Lo.)- | --- | --- | --- | --- | --- | --- | --- | 19.6199 | 62,156 | | | |
| Sangamon-------------- | 29.7326 | 313,976 | 6,505 | --- | --- | 9.4368 | 84,706 | --- | 94,193 | 499,380 | 2,505 | 501,885 |
| Stark----------------- | 5.9724 | 63,068 | 738 | --- | --- | 2.3691 | 21,265 | --- | 18,920 | 103,991 | 50 | 104,041 |
| Stephenson------------ | 11.8080 | 124,692 | 3,819 | --- | --- | 3.5542 | 31,902 | --- | 37,408 | 197,821 | 1,350 | 199,171 |
| Tazewell-------------- | 16.4280 | 173,480 | 38,959 | --- | --- | 25.3698 | 227,720 | --- | 52,044 | 492,203 | 80,040 | 572,243 |
| Whiteside------------- | 35.2828 | 372,586 | 47,510 | 36.6966 | 348,764 | 44.0566 | 395,452 | --- | 111,775 | 1,276,087 | 18,480 | 1,294,567 |
| Winnebago------------- | 45.1824 | 477,126 | 12,735 | --- | --- | 22.0705 | 198,105 | --- | 143,138 | 831,104 | 61,810 | 892,914 |
| Chicago Rock Island & Pacific-------------- | 337.9273 | 3,568,512 | 3,105,213 | 205.7771 | 1,955,705 | 458.3434 | 4,114,089 | --- | 1,070,553 | 13,814,072 | 419,049 | 14,233,121 |
| Bureau---------------- | 44.9190 | 474,344 | 53,265 | 40.5856 | 385,726 | 26.5241 | 238,080 | --- | 142,303 | 1,293,718 | 3,186 | 1,296,904 |
| Cook------------------ | 40.4476 | 427,126 | 1,880,785 | 49.6477 | 471,852 | 145.8049 | 1,308,745 | --- | 128,138 | 4,216,646 | 280,946 | 4,497,592 |
| Grundy---------------- | 20.2568 | 213,912 | 102,948 | 20.2568 | 192,521 | 17.0799 | 153,309 | --- | 64,173 | 726,863 | 675 | 727,538 |
| Henry----------------- | 58.9961 | 622,998 | 36,510 | 27.7728 | 263,952 | 14.3987 | 129,242 | --- | 186,899 | 1,239,601 | 4,888 | 1,244,489 |
| Knox------------------ | 2.0434 | 21,578 | --- | --- | --- | --- | --- | --- | 6,473 | 28,051 | 14 | 28,065 |
| LaSalle--------------- | 31.5219 | 332,872 | 86,250 | 31.5220 | 299,584 | 60.8904 | 546,552 | --- | 99,862 | 1,365,120 | 3,780 | 1,368,900 |
| Marshall-------------- | 13.7502 | 145,202 | 5,390 | --- | --- | 3.1843 | 28,582 | --- | 43,561 | 222,735 | 1,701 | 224,436 |
| Peoria---------------- | 50.1148 | 529,212 | 132,080 | --- | --- | 41.9370 | 376,425 | --- | 158,764 | 1,196,481 | 9,431 | 1,205,912 |
| Putnam---------------- | 6.3000 | 66,528 | 2,660 | --- | --- | 1.3670 | 12,271 | --- | 19,958 | 101,417 | 135 | 101,552 |
| Rock Island----------- | 25.5865 | 270,194 | 745,735 | 11.2888 | 107,289 | 100.3729 | 900,947 | --- | 81,058 | 2,105,223 | 107,455 | 2,212,678 |
| Stark----------------- | 19.2877 | 203,678 | 11,400 | --- | --- | 3.0089 | 27,008 | --- | 61,103 | 303,189 | 378 | 303,567 |
| Will------------------ | 24.7033 | 260,868 | 48,190 | 24.7034 | 234,781 | 43.7753 | 392,928 | --- | 78,261 | 1,015,028 | 6,460 | 1,021,488 |
| Elgin Joliet & Eastern- | 154.8243 | 2,656,784 | 1,154,417 | 32.7779 | 311,521 | 348.8178 | 3,130,989 | 196.8048 | 2,320,751 | 9,574,462 | 155,998 | 9,730,460 |
| Cook------------------ | 28.4769 | 488,664 | 125,495 | 15.6290 | 148,538 | 131.7494 | 1,182,583 | --- | 187,946 | 2,375,877 | 15,224 | 2,391,101 |
| Cook(B.& O.C.T.)------ | --- | --- | --- | --- | --- | --- | --- | 13.5244 | 89,261 | | | |
| Cook(Belt Ry. of Chgo.) | --- | --- | --- | --- | --- | --- | --- | 3.4811 | 22,975 | | | |
| Cook(Chgo.& West.Ind.) | --- | --- | --- | --- | --- | --- | --- | 6.0263 | 39,774 | | | |
| Cook(C.& E.I.)-------- | --- | --- | --- | --- | --- | --- | --- | 1.7061 | 11,260 | | | |
| Cook(I.H.B.)---------- | --- | --- | --- | --- | --- | --- | --- | 12.0275 | 79,381 | | | |
| DuPage---------------- | 18.7612 | 321,942 | 36,105 | --- | --- | 15.1886 | 136,333 | --- | 123,824 | 618,204 | 290 | 618,494 |
| Grundy---------------- | 20.9548 | 359,583 | 4,225 | --- | --- | 7.1581 | 64,252 | --- | 138,302 | 566,362 | 334 | 566,696 |
| Iroquois(C.& E.I.)---- | --- | --- | --- | --- | --- | --- | --- | 36.3299 | 239,778 | 239,778 | --- | 239,778 |
| Kane------------------ | 4.0540 | 69,566 | 890 | --- | --- | 2.5591 | 22,970 | --- | 26,756 | 120,182 | 180 | 120,362 |
| Kankakee(C.& E.I.)---- | --- | --- | --- | --- | --- | --- | --- | 20.6720 | 136,435 | 136,435 | --- | 136,435 |
| Kendall--------------- | 3.5350 | 60,661 | 270 | --- | --- | .8061 | 7,235 | --- | 23,331 | 91,497 | --- | 91,497 |
| Lake------------------ | 23.9513 | 411,005 | 72,445 | --- | --- | 29.0563 | 260,809 | --- | 158,079 | 902,338 | 72,025 | 974,363 |
| Vermilion------------- | --- | --- | 25,800 | --- | --- | 6.7256 | 60,369 | --- | --- | 687,161 | --- | 687,161 |
| Vermilion(C.& E.I.)--- | --- | --- | --- | --- | --- | --- | --- | 87.3746 | 576,673 | | | |
| Vermilion(N.Y.C.)----- | --- | --- | --- | --- | --- | --- | --- | 3.6847 | 24,319 | | | |
| Will------------------ | 55.0911 | 945,363 | 889,187 | 17.1489 | 162,983 | 155.5746 | 1,396,438 | --- | 363,601 | 3,836,628 | 67,945 | 3,904,573 |
| Will(C.& E.I.)-------- | --- | --- | --- | --- | --- | --- | --- | 11.9782 | 79,056 | | | |
| Grand Trunk Western---- | 25.7928 | 272,372 | 215,006 | 25.7928 | 245,135 | 51.4527 | 461,839 | 4.8320 | 121,274 | 1,315,626 | 36,022 | 1,351,648 |
| Cook------------------ | 25.7928 | 272,372 | 215,006 | 25.7928 | 245,135 | 51,4527 | 461,839 | --- | 102,139 | 1,315,626 | 36,022 | 1,351,648 |
| Cook(Chgo.& West.Ind.) | --- | --- | --- | --- | --- | --- | --- | 4.8320 | 19,135 | | | |

TABLE VII Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Illinois Central------- | 1,411.3021 | $14,903,350 | $1,340,730 | 85.3890 | $811,537 | 566.0561 | $5,080,919 | 48.3445 | $4,238,814 | $26,375,350 | $489,700 | $26,865,050 |
| Alexander-------------- | 8.2091 | 86,688 | 4,953 | --- | --- | 3.9667 | 35,605 | --- | 23,839 | 151,085 | 1,992 | 153,077 |
| Boone------------------ | 6.2360 | 65,852 | 1,488 | --- | --- | 1.2240 | 11,167 | --- | 18,109 | 96,616 | 25 | 96,641 |
| Champaign-------------- | 40.5436 | 428,140 | 12,555 | --- | --- | 5.2491 | 47,116 | --- | 117,739 | 606,812 | 750 | 607,562 |
| Champaign(I.C.Char.)-- | --- | --- | --- | --- | --- | --- | --- | .4346 | 1,262 | | | |
| Clay------------------- | 20.1739 | 213,036 | 16,632 | --- | --- | 4.1759 | 37,483 | --- | 58,585 | 325,736 | 40 | 325,776 |
| Coles------------------ | 16.3614 | 172,776 | 30,897 | --- | --- | 10.5157 | 94,389 | --- | 47,513 | 346,364 | 35,335 | 381,699 |
| Coles(I.C.Char.)------ | --- | --- | --- | --- | --- | --- | --- | .2715 | 789 | | | |
| Cook------------------- | 31.6843 | 334,586 | 137,318 | 24.0775 | 228,832 | 40.9520 | 367,586 | --- | 92,011 | 1,160,333 | 67,474 | 1,227,807 |
| Crawford--------------- | 21.0652 | 222,448 | 32,111 | --- | --- | 16.8029 | 150,822 | --- | 61,173 | 466,554 | 4,980 | 471,534 |
| Cumberland------------- | 17.5379 | 185,200 | 4,225 | --- | --- | 3.0269 | 27,169 | --- | 50,930 | 267,524 | 55 | 267,579 |
| DeKalb----------------- | 14.0966 | 148,860 | 10,625 | --- | --- | 5.2101 | 46,767 | --- | 40,937 | 247,189 | 190 | 247,379 |
| DeWitt----------------- | 56.7013 | 598,766 | 126,607 | 3.7416 | 35,561 | 22.8373 | 204,988 | --- | 164,661 | 1,132,323 | 47,880 | 1,180,203 |
| DeWitt(I.C.Char.)----- | --- | --- | --- | --- | --- | --- | --- | .5993 | 1,740 | | | |
| DuPage----------------- | 21.1523 | 223,368 | 5,330 | --- | --- | 7.2245 | 64,848 | --- | 61,426 | 354,972 | 495 | 355,467 |
| Edwards---------------- | 22.3568 | 236,088 | 2,242 | --- | --- | 3.2684 | 29,337 | --- | 64,924 | 332,591 | 50 | 332,641 |
| Effingham-------------- | 11.6752 | 123,290 | 1,601 | --- | --- | 2.3311 | 20,924 | --- | 33,905 | 181,883 | 30 | 181,913 |
| Effingham(I.C.Char.)-- | --- | --- | --- | --- | --- | --- | --- | .7449 | 2,163 | | | |
| Ford------------------- | 31.1150 | 328,574 | 13,361 | --- | --- | 7.5382 | 67,663 | --- | 90,358 | 499,956 | 220 | 500,176 |
| Franklin--------------- | 70.5195 | 744,686 | 82,350 | --- | --- | 46.7527 | 419,652 | --- | 204,789 | 1,460,053 | 2,925 | 1,462,978 |
| Franklin(C.B.& Q.)---- | --- | --- | --- | --- | --- | --- | --- | .9314 | 2,705 | | | |
| Franklin(Old Ben Mine) | --- | --- | --- | --- | --- | --- | --- | .2721 | 790 | | | |
| Franklin(Chgo.Zeigler Gulf RR.)------------ | --- | --- | --- | --- | --- | --- | --- | 1.1500 | 3,339 | | | |
| Franklin(Frank,Co.Coal) | --- | --- | --- | --- | --- | --- | --- | .6000 | 1,742 | | | |
| Hardin----------------- | 8.5311 | 90,088 | 7,217 | --- | --- | 1.7017 | 15,275 | --- | 24,774 | 137,354 | 50 | 137,404 |
| Iroquois--------------- | 9.5572 | 100,924 | 1,506 | --- | --- | 2.9451 | 26,435 | --- | 27,754 | 156,619 | 110 | 156,729 |
| Jackson---------------- | 50.0193 | 528,204 | 18,096 | --- | --- | 17.5917 | 157,903 | --- | 145,256 | 851,496 | 680 | 852,176 |
| Jackson(I.C.Char.)---- | --- | --- | --- | --- | --- | --- | --- | .7013 | 2,037 | | | |
| Jasper----------------- | 47.5636 | 502,272 | 8,087 | --- | --- | 9.6854 | 86,936 | --- | 138,125 | 735,420 | 1,282 | 736,702 |
| Jefferson-------------- | 24.1782 | 255,322 | 175,585 | --- | --- | 26.6934 | 239,600 | --- | 70,213 | 740,720 | 14,029 | 754,749 |
| Jo Daviess------------- | .0814 | 860 | --- | --- | --- | --- | --- | --- | 237 | 1,097 | --- | 1,097 |
| Johnson---------------- | 28.8476 | 304,630 | 57,644 | --- | --- | 6.7853 | 60,904 | --- | 83,773 | 506,951 | 685 | 507,636 |
| Kane------------------- | 18.8193 | 198,732 | 8,849 | --- | --- | 7.1655 | 64,318 | --- | 54,651 | 326,550 | 10,109 | 336,659 |
| Kankakee--------------- | 19.0473 | 201,140 | 3,940 | --- | --- | 9.8758 | 88,645 | --- | 55,314 | 349,039 | 2,798 | 351,837 |
| Livingston------------- | 62.0112 | 654,838 | 18,251 | --- | --- | 5.9070 | 53,021 | --- | 180,080 | 906,190 | 1,230 | 907,420 |
| Logan------------------ | 74.9686 | 791,668 | 27,255 | --- | --- | 19.7591 | 177,358 | --- | 217,709 | 1,213,990 | 2,100 | 1,216,090 |
| Macon------------------ | 32.6212 | 344,480 | 1,979 | --- | --- | 7.2674 | 65,232 | --- | 94,732 | 536,428 | 4,535 | 540,963 |
| Macon(I.C.Char.)------ | --- | --- | --- | --- | --- | --- | --- | 2.8330 | 8,227 | | | |
| Macon(Penn.Sys.)------ | --- | --- | --- | --- | --- | --- | --- | 7.4992 | 21,778 | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Macoupin-------------- | 7.4819 | 79,008 | 4,062 | --- | --- | 4.5072 | 40,457 | --- | 21,727 | 145,254 | 75 | 145,329 |
| Madison--------------- | 27.2768 | 288,044 | 15,258 | --- | --- | 11.6222 | 104,321 | --- | 79,212 | 521,391 | 21,965 | 543,356 |
| Madison(L.& N.)------- | --- | --- | --- | --- | --- | --- | --- | 10.1583 | 29,500 | | | |
| Madison(Ill.Term.)---- | --- | --- | --- | --- | --- | --- | --- | 1.7410 | 5,056 | | | |
| Marion---------------- | 10.2525 | 108,266 | 173 | --- | --- | 1.0987 | 9,862 | --- | 29,773 | 148,074 | 85 | 148,159 |
| Mason----------------- | 26.0246 | 274,820 | 7,347 | --- | --- | 3.1663 | 28,421 | --- | 75,576 | 386,164 | --- | 386,164 |
| Massac---------------- | 27.6196 | 291,664 | 14,037 | --- | --- | 17.2466 | 154,805 | --- | 80,207 | 542,505 | 6,176 | 548,681 |
| Massac(C.B.& Q.)------ | --- | --- | --- | --- | --- | --- | --- | .6171 | 1,792 | | | |
| McLean---------------- | 57.0703 | 602,662 | 15,705 | --- | --- | 7.5065 | 67,378 | --- | 165,732 | 855,791 | 530 | 856,321 |
| McLean(I.C.Char.)----- | --- | --- | --- | --- | --- | --- | --- | 1.4854 | 4,314 | | | |
| Montgomery------------ | 29.7485 | 314,144 | 7,233 | --- | --- | 5.7080 | 51,235 | --- | 86,390 | 459,002 | 205 | 459,207 |
| Moultrie-------------- | 23.0894 | 243,824 | 9,714 | --- | --- | 4.1723 | 37,451 | --- | 67,052 | 358,041 | 80 | 358,121 |
| Peoria(P.& P.U.)------ | --- | --- | --- | --- | --- | --- | --- | 1.6470 | 4,783 | 4,783 | --- | 4,783 |
| Perry----------------- | 37.0195 | 390,926 | 10,634 | 14.0231 | 133,276 | 15.9423 | 143,098 | --- | 107,505 | 788,371 | 1,255 | 789,626 |
| Perry(I.C.Char.)------ | --- | --- | --- | --- | --- | --- | --- | 1.0095 | 2,932 | | | |
| Piatt----------------- | 28.3750 | 299,640 | 6,265 | --- | --- | 3.5862 | 32,189 | --- | 82,401 | 420,495 | 1,480 | 421,975 |
| Pope------------------ | 32.4480 | 342,652 | 3,277 | --- | --- | 3.5409 | 31,783 | --- | 94,229 | 471,941 | 1,315 | 473,256 |
| Pulaski--------------- | 2.8106 | 29,680 | 1,224 | --- | --- | .4195 | 3,765 | --- | 8,162 | 43,772 | 4,800 | 48,572 |
| Pulaski(I.C.Char.)---- | --- | --- | --- | --- | --- | --- | --- | .3241 | 941 | | | |
| Randolph-------------- | 6.3996 | 67,580 | 8,019 | 6.3996 | 60,822 | 5.2749 | 47,348 | --- | 18,584 | 202,353 | 100 | 202,453 |
| Richland-------------- | 20.1195 | 212,462 | 2,297 | --- | --- | 3.4907 | 31,333 | --- | 58,427 | 304,519 | 555 | 305,074 |
| Saline---------------- | 24.7748 | 261,622 | 10,830 | --- | --- | 4.7841 | 42,942 | --- | 71,946 | 388,686 | 155 | 388,841 |
| Saline(N.Y.C.)-------- | --- | --- | --- | --- | --- | --- | --- | .4635 | 1,346 | | | |
| Sangamon-------------- | 35.0814 | 370,460 | 81,381 | 8.0580 | 76,582 | 21.1008 | 189,400 | --- | 101,877 | 819,700 | 19,690 | 839,390 |
| St.Clair-------------- | 68.3750 | 722,040 | 232,260 | 29.0040 | 275,654 | 86.5900 | 777,232 | --- | 198,561 | 2,215,105 | 106,675 | 2,321,780 |
| St.Clair(Ill.Term.)--- | --- | --- | --- | ---- | --- | --- | --- | 1.4447 | 4,195 | | | |
| St.Clair(T.RR.A.of St.L.)--------------- | --- | --- | --- | --- | --- | --- | --- | 1.7781 | 5,163 | | | |
| Stephenson------------ | 36.5985 | 386,480 | 8,795 | --- | --- | 2.9106 | 26,125 | --- | 106,282 | 534,964 | 2,810 | 537,774 |
| Stephenson(I.C.Char.)- | --- | --- | --- | --- | --- | --- | --- | 2.5075 | 7,282 | | | |
| Tazewell-------------- | 21.0466 | 222,252 | 6,390 | --- | --- | 6.5645 | 58,924 | --- | 61,119 | 370,629 | 1,240 | 371,869 |
| Tazewell(P.& P.U.)---- | --- | --- | --- | --- | --- | --- | --- | 7.5565 | 21,944 | | | |
| Union----------------- | 17.0250 | 179,784 | 5,462 | --- | --- | 2.2604 | 20,290 | --- | 49,441 | 254,977 | 340 | 255,317 |
| Vermilion------------- | 21.1867 | 223,732 | 3,813 | --- | --- | 1.7264 | 15,493 | --- | 61,526 | 304,564 | 385 | 304,949 |
| Washington------------ | .0852 | 900 | --- | .0852 | 810 | --- | --- | --- | 248 | 1,958 | --- | 1,958 |
| White----------------- | 2.2758 | 24,032 | 816 | --- | --- | .7663 | 6,878 | --- | 6,609 | 38,335 | 65 | 38,400 |
| Williamson------------ | 52.2320 | 551,570 | 41,863 | --- | --- | 29.7326 | 266,879 | --- | 151,682 | 1,011,994 | 5,100 | 1,017,094 |
| Winnebago------------- | 25.8595 | 273,076 | 32,457 | --- | --- | 25.2709 | 226,833 | --- | 75,096 | 607,462 | 114,540 | 722,002 |
| Woodford-------------- | 5.3517 | 56,514 | 714 | --- | --- | .5943 | 5,334 | --- | 15,541 | 82,675 | 30 | 82,705 |
| Woodford(I.C.Char.)--- | --- | --- | --- | --- | --- | --- | --- | 1.5745 | 4,572 | | | |
| | | | | | | | | | | | | |
| ILLINOIS TERMINAL SYSTEM-------------- | 486.4932 | 4,357,492 | 461,258 | 3.2117 | 30,524 | 192.3616 | 1,340,996 | 1[illegible].1174 | 1,073,600 | 7,263,870 | 199,815 | 7,463,685 |
| | | | | | | | | | | | | |
| Illinois Terminal Railroad------------ | 117.2339 | 1,237,990 | 80,405 | 3.2117 | 30,524 | 88.0210 | 790,077 | 2.2108 | 473,001 | 2,611,997 | 29,810 | 2,641,807 |
| Jersey---------------- | 9.5269 | 100,604 | 360 | --- | --- | 2.7750 | 24,908 | --- | 37,727 | 163,599 | 1,960 | 165,559 |
| Madison--------------- | 94.4691 | 997,594 | 75,925 | 3.2117 | 30,524 | 69.6890 | 625,529 | --- | 374,098 | 2,108,821 | 11,945 | 2,120,766 |
| Madison(L.& M.)------- | --- | --- | --- | --- | --- | --- | --- | .2457 | 973 | | | |
| Madison(T.RR.A.of St.L.) | --- | --- | --- | --- | --- | --- | --- | .5462 | 2,163 | | | |
| Madison(Ill.Power & Light)--------------- | --- | --- | --- | --- | --- | --- | --- | .5088 | 2,015 | | | |
| St.Clair-------------- | 13.2379 | 139,792 | 4,120 | --- | --- | 15.5570 | 139,640 | --- | 52,422 | 339,577 | 15,905 | 355,482 |
| St.Clair(L.& N.)------ | --- | --- | --- | --- | --- | --- | --- | .9101 | 3,603 | | | |

TABLE VII Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Illinois Traction------ | 369.2593 | $3,119,502 | $380,853 | --- | --- | 104.3406 | $550,919 | 9.9066 | $600,599 | $4,651,873 | $170,005 | $4,821,878 |
| Champaign------------- | 23.2013 | 196,005 | 11,965 | --- | --- | 8.8064 | 46,498 | --- | 36,751 | 300,158 | 2,000 | 302,158 |
| Champaign(Ill.Cent.)-- | --- | --- | --- | --- | --- | --- | --- | 3.0930 | 4,900 | | | |
| Champaign(Wabash)----- | --- | --- | --- | --- | --- | --- | --- | .1989 | 315 | | | |
| Champaign(Ill.Power & Light)--------------- | --- | --- | --- | --- | --- | --- | --- | 2.3511 | 3,724 | | | |
| DeWitt---------------- | 16.2835 | 137,563 | 4,610 | --- | --- | 1.3055 | 6,893 | --- | 25,793 | 174,859 | 1,000 | 175,859 |
| Logan----------------- | 27.1722 | 229,550 | 8,365 | --- | --- | 4.1513 | 21,919 | --- | 43,041 | 302,875 | 2,600 | 305,475 |
| Macon----------------- | 40.2019 | 339,626 | 137,813 | --- | --- | 15.0206 | 79,309 | --- | 63,680 | 620,428 | 54,270 | 674,698 |
| Macoupin-------------- | 46.9729 | 396,827 | 26,340 | --- | --- | 11.0430 | 58,307 | --- | 74,405 | 557,068 | 6,600 | 563,668 |
| Macoupin(Wabash)------ | --- | --- | --- | --- | --- | --- | --- | .7507 | 1,189 | | | |
| Madison--------------- | 30.1741 | 254,910 | 32,095 | --- | --- | 17.8014 | 93,991 | --- | 47,796 | 434,356 | 13,905 | 448,261 |
| Madison(Ill.Power & Light)--------------- | --- | --- | --- | --- | --- | --- | --- | .5089 | 806 | | | |
| Madison(Ill.Term.)---- | --- | --- | --- | --- | --- | --- | --- | 3.0040 | 4,758 | | | |
| McLean---------------- | 29.7512 | 251,338 | 7,705 | --- | --- | 3.0718 | 16,219 | --- | 47,126 | 322,388 | 2,100 | 324,488 |
| Montgomery------------ | 7.0979 | 59,963 | 3,725 | --- | --- | .9202 | 4,859 | --- | 11,243 | 79,790 | 1,220 | 81,010 |
| Peoria---------------- | .2625 | 2,218 | 80,000 | --- | --- | .9114 | 4,812 | --- | 416 | 87,446 | --- | 87,446 |
| Piatt----------------- | 25.3359 | 214,038 | 5,430 | --- | --- | 1.7580 | 9,282 | --- | 40,132 | 268,882 | --- | 268,882 |
| Sangamon-------------- | 57.9015 | 489,152 | 47,535 | --- | --- | 23.4630 | 123,885 | --- | 91,716 | 752,288 | 51,900 | 804,188 |
| Tazewell-------------- | 36.3032 | 306,690 | 12,480 | --- | --- | 8.1818 | 43,200 | --- | 57,504 | 419,874 | 31,360 | 451,234 |
| Vermilion------------- | 28.6012 | 241,622 | 2,790 | --- | --- | 7.9062 | 41,745 | --- | 45,304 | 331,461 | 3,050 | 334,511 |
| Louisville & Nashville Railroad-------------- | 176.4799 | 2,096,581 | 95,678 | 5.9419 | 56,471 | 55.0625 | 494,241 | 3.9284 | 952,556 | 3,695,527 | 140,103 | 3,835,630 |
| Clinton--------------- | 3.9159 | 46,521 | 4,110 | --- | --- | .7055 | 6,333 | --- | 20,676 | 77,640 | 800 | 78,440 |
| Gallatin-------------- | 10.9120 | 129,636 | 4,600 | --- | --- | 1.4799 | 13,284 | --- | 57,616 | 219,144 | 5,512 | 224,656 |
| Gallatin(Balt. & Ohio Sys.)----------------- | --- | --- | --- | --- | --- | --- | --- | 2.6529 | 14,008 | | | |
| Hamilton-------------- | 36.6970 | 435,960 | 8,655 | --- | --- | 6.3482 | 56,982 | --- | 193,760 | 695,357 | 18,840 | 714,197 |
| Jefferson------------- | 26.9142 | 319,741 | 9,685 | --- | --- | 7.4525 | 66,893 | --- | 142,107 | 538,426 | 16,261 | 554,687 |
| Saline---------------- | 12.8093 | 152,174 | 85 | --- | --- | .9578 | 8,597 | --- | 67,633 | 228,489 | 4,468 | 232,957 |
| St.Clair-------------- | 35.1438 | 417,508 | 51,153 | 5.9419 | 56,471 | 27.0574 | 242,867 | --- | 185,559 | 959,788 | 75,450 | 1,035,238 |
| St.Clair(Balt. & Ohio Sys.)----------------- | --- | --- | --- | --- | --- | --- | --- | .0900 | 475 | | | |
| St.Clair(T.RR.A. of St.L.)---------------- | --- | --- | --- | --- | --- | --- | --- | 1.0900 | 5,755 | | | |
| Washington------------ | 28.5678 | 339,385 | 8,040 | --- | --- | 5.7129 | 51,279 | --- | 150,838 | 549,542 | 6,005 | 555,547 |
| White----------------- | 21.5199 | 255,656 | 9,350 | --- | --- | 5.3483 | 48,006 | --- | 113,625 | 427,141 | 12,767 | 439,908 |
| White(N.Y.C.)--------- | --- | --- | --- | --- | --- | --- | --- | .0955 | 504 | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Minneapolis & St.Louis-- | 89.1530 | 635,482 | 36,502 | --- | --- | 34.7564 | 183,514 | 3.6737 | 147,037 | 1,002,535 | 1,510 | 1,004,045 |
| Fulton--------------- | 12.9587 | 92,370 | 5,970 | --- | --- | 7.9606 | 42,032 | --- | 20,527 | 160,899 | --- | 160,899 |
| Henderson------------ | .7774 | 5,542 | --- | --- | --- | --- | --- | --- | 1,232 | 6,774 | --- | 6,774 |
| Knox----------------- | 15.6275 | 111,392 | 460 | --- | --- | 1.8294 | 9,659 | --- | 24,753 | 146,264 | 160 | 146,424 |
| Mercer--------------- | 10.7470 | 76,604 | 4,450 | --- | --- | 4.0430 | 21,347 | --- | 17,023 | 119,424 | 160 | 119,584 |
| Peoria--------------- | 19.5769 | 139,544 | 13,132 | --- | --- | 10.8728 | 57,409 | --- | 31,010 | 246,914 | 920 | 247,834 |
| Peoria(C.R.I. & P.)--- | --- | --- | --- | --- | --- | --- | --- | 3.6737 | 5,819 | | | |
| Warren--------------- | 29.4655 | 210,030 | 12,490 | --- | --- | 10.0506 | 53,067 | --- | 46,673 | 322,260 | 270 | 322,530 |
| MINNEAPOLIS ST.PAUL & SAULT STE.MARIE SYS.- | 45.6771 | 482,350 | 413,718 | 16.7347 | 159,046 | 52.6631 | 617,576 | 13.7519 | 125,514 | 1,798,204 | 90,289 | 1,888,493 |
| Central Terminal------- | --- | --- | 307,733 | --- | --- | 6.7748 | 205,683 | --- | --- | 513,416 | 67,862 | 581,278 |
| Cook----------------- | --- | --- | 307,733 | --- | --- | 6.7748 | 205,683 | --- | --- | 513,416 | 67,862 | 581,278 |
| Wisconsin Central------ | 45.6771 | 482,350 | 105,985 | 16.7347 | 159,046 | 45.8883 | 411,893 | 13.7519 | 125,514 | 1,284,788 | 22,427 | 1,307,215 |
| Cook----------------- | 20.1902 | 213,208 | 90,552 | 16.7347 | 159,046 | 34.9455 | 313,670 | --- | 42,641 | 848,161 | 22,037 | 870,198 |
| Cook(B.& O.C.T.)------ | --- | --- | --- | --- | --- | --- | --- | 13.7519 | 29,044 | | | |
| Lake----------------- | 25.4869 | 269,142 | 15,433 | --- | --- | 10.9428 | 98,223 | --- | 53,829 | 436,627 | 390 | 437,017 |
| Missouri-Illinois------ | 93.2364 | 664,589 | 13,912 | --- | --- | 24.5767 | 129,765 | 15.2957 | 85,957 | 894,223 | 2,811 | 897,034 |
| Clinton-------------- | 2.1775 | 15,522 | --- | --- | --- | .3089 | 1,631 | --- | 1,724 | 18,877 | 50 | 18,927 |
| Marion--------------- | 11.4699 | 81,757 | 1,700 | --- | --- | 3.6540 | 19,293 | --- | 9,084 | 114,058 | 240 | 114,298 |
| Marion(Ill.Cent.)----- | --- | --- | --- | --- | --- | --- | --- | 2.8082 | 2,224 | | | |
| Perry---------------- | 1.9584 | 13,959 | --- | --- | --- | --- | --- | --- | 1,551 | 15,510 | 1,551 | 17,061 |
| Randolph------------- | 48.2508 | 343,931 | 10,780 | --- | --- | 16.8301 | 88,863 | --- | 38,215 | 491,679 | 770 | 492,449 |
| Randolph(Mo.Pac.)----- | --- | --- | --- | --- | --- | --- | --- | 12.4875 | 9,890 | | | |
| Washington----------- | 29.3798 | 209,420 | 1,432 | --- | --- | 3.7837 | 19,978 | --- | 23,269 | 254,099 | 200 | 254,299 |
| Missouri Pacific Railroad------------ | 298.1451 | 2,518,730 | 239,939 | 87.8301 | 672,427 | 219.4167 | 1,564,002 | 8.3902 | 647,402 | 5,642,500 | 98,610 | 5,741,110 |
| Alexander------------ | 33.1087 | 279,703 | 65,285 | 7.1479 | 54,724 | 16.9604 | 120,894 | --- | 69,926 | 595,115 | 350 | 595,465 |
| Alexander(So.Ill.Mo. Brdg.Co.)----------- | --- | --- | --- | --- | --- | --- | --- | 2.1701 | 4,583 | | | |
| Franklin------------- | 14.4563 | 122,126 | 5,395 | --- | --- | 16.4032 | 116,922 | --- | 30,532 | 274,975 | 140 | 275,115 |
| Jackson-------------- | 46.2505 | 390,725 | 8,765 | 14.1761 | 108,533 | 19.6870 | 140,328 | --- | 97,681 | 746,032 | 110 | 746,142 |
| Jefferson------------ | 17.0930 | 144,402 | 2,440 | --- | --- | 4.1072 | 29,276 | --- | 36,100 | 212,218 | 1,195 | 213,413 |
| Monroe--------------- | 30.7049 | 259,395 | 4,230 | 30.7049 | 235,077 | 4.5775 | 32,628 | --- | 64,849 | 596,179 | 2,100 | 598,279 |
| Perry---------------- | 26.9228 | 227,443 | 1,880 | --- | --- | 13.0188 | 92,798 | --- | 56,861 | 378,982 | 90 | 379,072 |
| Randolph------------- | 52.4947 | 443,475 | 19,630 | 10.3254 | 79,051 | 18.7334 | 133,531 | --- | 110,869 | 786,556 | 675 | 787,231 |
| St.Clair------------- | 14.6601 | 123,848 | 89,234 | 8.2498 | 63,160 | 80.5665 | 574,278 | --- | 30,962 | 894,618 | 92,435 | 987,053 |
| St.Clair(Penn.Sys.)--- | --- | --- | --- | --- | --- | --- | --- | 1.6701 | 3,527 | | | |
| St.Clair(T.RR.A. of St.L.)-------------- | --- | --- | --- | --- | --- | --- | --- | 4.5500 | 9,609 | | | |
| Union---------------- | 17.8049 | 150,416 | 2,650 | 17.2260 | 131,882 | 3.6876 | 26,286 | --- | 37,604 | 348,838 | 130 | 348,968 |
| Williamson----------- | 44.6492 | 377,197 | 40,430 | --- | --- | 41.6751 | 297,061 | --- | 94,299 | 808,987 | 1,385 | 810,372 |
| Mobile & Ohio---------- | 159.2144 | 1,134,880 | 160,609 | --- | --- | 65.3922 | 345,271 | 3.2328 | 257,316 | 1,898,076 | 47,415 | 1,945,491 |
| Alexander------------ | 27.0795 | 193,023 | 20,240 | --- | --- | 21.4212 | 113,104 | --- | 42,894 | 371,942 | 27,775 | 399,717 |
| Alexander(Ill.Cent.)-- | --- | --- | --- | --- | --- | --- | --- | 1.6928 | 2,681 | | | |
| Jackson-------------- | 34.2244 | 243,952 | 30,105 | --- | --- | 9.2528 | 48,855 | --- | 54,212 | 377,124 | 630 | 377,754 |
| Monroe--------------- | 27.0313 | 192,679 | 1,960 | --- | --- | 4.4116 | 23,293 | --- | 42,818 | 260,750 | 1,385 | 262,135 |
| Perry---------------- | 2.5682 | 18,306 | 2,125 | --- | --- | .8307 | 4,386 | --- | 4,068 | 28,885 | 125 | 29,010 |

TABLE VII Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Mobile & Ohio-Cont'd. | | | | | | | | | | | | |
| Randolph | 31.2930 | $223,056 | $4,135 | --- | --- | 8.0625 | $42,570 | --- | $49,568 | $319,329 | $550 | $319,879 |
| St.Clair | 14.8199 | 105,636 | 98,090 | --- | --- | 17.9911 | 94,993 | --- | 23,475 | 324,633 | 15,785 | 340,418 |
| St.Clair(T.RR.A.of St.L.) | --- | --- | --- | --- | --- | --- | --- | 1.5400 | 2,439 | | | |
| Union | 22.1981 | 158,228 | 3,954 | --- | --- | 3.4223 | 18,070 | --- | 35,161 | 215,413 | 1,165 | 216,578 |
| NEW YORK CENTRAL SYSTEM | 811.7811 | 9,300,083 | 2,810,882 | 127.3150 | $1,210,001 | 688.0538 | 6,175,971 | 71.9428 | 5,838,037 | 25,334,974 | 493,659 | 25,828,633 |
| New York Central Railroad | 689.0866 | 8,004,429 | 2,643,237 | 127.3150 | 1,210,001 | 626.6370 | 5,624,693 | 63.1127 | 5,560,257 | 23,042,617 | 432,899 | 23,475,516 |
| Alexander | 6.5538 | 76,129 | 55,360 | --- | --- | 15.9447 | 143,120 | --- | 48,446 | 323,055 | 32,950 | 356,005 |
| Bureau | 7.0801 | 82,243 | 7,500 | --- | --- | 8.1152 | 72,842 | --- | 52,336 | 278,278 | 4,845 | 283,123 |
| Bureau(C.B.& Q.) | --- | --- | --- | --- | --- | --- | --- | 6.6299 | 49,008 | | | |
| Bureau(C. & N.W.) | --- | --- | --- | --- | --- | --- | --- | 1.9411 | 14,349 | | | |
| Christian | 10.9394 | 127,072 | 6,610 | 8.0066 | 76,095 | 4.8355 | 43,402 | --- | 80,864 | 334,043 | 80 | 334,123 |
| Clark | 21.1326 | 245,476 | 9,400 | --- | --- | 4.2229 | 37,905 | --- | 156,212 | 448,993 | 90 | 449,083 |
| Coles | 27.8998 | 324,084 | 196,870 | 1.4714 | 13,984 | 29.5010 | 264,801 | --- | 206,235 | 1,005,974 | 31,235 | 1,037,209 |
| Cook | 27.9060 | 324,157 | 1,085,047 | 29.7688 | 282,922 | 150.0608 | 1,346,945 | --- | 206,282 | 3,626,209 | 213,289 | 3,839,498 |
| Cook(C.R.I.& P.) | --- | --- | --- | --- | --- | --- | | 6.3527 | 46,959 | | | |
| Cook(Ill.Cent.) | --- | --- | --- | --- | --- | --- | --- | 15.5101 | 114,650 | | | |
| Cook(I.H.B.) | --- | --- | --- | --- | --- | --- | --- | 29.6600 | 219,247 | | | |
| Crawford | 24.2761 | 281,992 | 28,270 | --- | --- | 7.5500 | 67,769 | --- | 179,449 | 557,480 | 585 | 558,065 |
| Edgar | 54.4404 | 632,380 | 78,180 | 5.8192 | 55,305 | 28.8061 | 258,563 | --- | 402,423 | 1,426,851 | 2,070 | 1,428,921 |
| Edwards | 3.6701 | 42,632 | 760 | --- | --- | 1.1223 | 10,074 | --- | 27,129 | 80,595 | --- | 80,595 |
| Gallatin | 1.2956 | 15,050 | --- | --- | --- | --- | --- | --- | 9,578 | 24,628 | --- | 24,628 |
| Iroquois | 20.4989 | 238,115 | 11,810 | --- | --- | 8.8892 | 79,790 | --- | 151,528 | 481,243 | 43,340 | 524,583 |
| Johnson | 28.2769 | 328,464 | 7,130 | --- | --- | 4.0801 | 36,623 | --- | 209,023 | 581,240 | 170 | 581,410 |
| Kankakee | 52.5123 | 609,983 | 166,200 | --- | --- | 65.0557 | 583,940 | --- | 388,171 | 1,748,294 | 8,360 | 1,756,654 |
| Lawrence | 22.6961 | 263,639 | 19,140 | --- | --- | 14.2398 | 127,816 | --- | 167,770 | 578,365 | 180 | 578,545 |
| LaSalle | 19.7947 | 229,935 | 6,950 | --- | --- | 6.5879 | 59,133 | --- | 146,322 | 442,340 | --- | 442,340 |
| Livingston | 30.0186 | 348,696 | 13,130 | --- | --- | 8.2517 | 74,067 | --- | 221,897 | 657,790 | 100 | 657,890 |
| Macoupin | 21.6932 | 251,988 | 3,730 | 1.0178 | 9,673 | 2.8612 | 25,682 | --- | 160,356 | 451,429 | 90 | 451,519 |
| Madison | 59.3087 | 688,930 | 60,970 | 27.3727 | 260,150 | 35.0432 | 314,548 | --- | 438,410 | 1,785,324 | 20,205 | 1,805,529 |
| Madison(T.RR.A.of St.L) | --- | --- | --- | --- | --- | --- | --- | 3.0189 | 22,316 | | | |
| Montgomery | 50.4430 | 585,945 | 102,360 | 35.4837 | 337,237 | 34.2468 | 307,399 | --- | 372,875 | 1,705,816 | 4,995 | 1,710,811 |
| Moultrie | 4.2013 | 48,803 | 640 | --- | --- | 1.9167 | 17,204 | --- | 31,056 | 97,703 | 30 | 97,733 |
| Pulaski | 19.8383 | 230,441 | 9,150 | --- | --- | 3.2327 | 29,017 | --- | 146,644 | 415,252 | 570 | 415,822 |
| Putnam | 15.1348 | 187,422 | 8,010 | --- | --- | 3.1288 | 28,084 | --- | 119,269 | 342,785 | 110 | 342,895 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Saline | 27.9330 | 324,469 | 99,430 | --- | --- | 69.0402 | 619,704 | --- | 206,480 | 1,250,083 | 7,250 | 1,257,333 |
| Shelby | 26.3924 | 306,574 | 14,200 | --- | --- | 8.8828 | 79,732 | --- | 195,093 | 595,599 | 2,350 | 597,949 |
| St.Clair | 2.4866 | 28,884 | 214,140 | .9928 | 9,436 | 16.7013 | 149,911 | --- | 18,381 | 420,752 | 25,360 | 446,112 |
| Vermilion | 25.8339 | 300,087 | 140,650 | 14.3674 | 136,548 | 43.7310 | 392,530 | --- | 190,964 | 1,160,779 | 8,705 | 1,169,484 |
| Wabash | 27.4690 | 319,079 | 189,940 | 3.0146 | 28,651 | 23.7326 | 213,024 | --- | 203,050 | 953,744 | 11,200 | 964,944 |
| White | 32.1089 | 372,977 | 15,240 | --- | --- | 11.4726 | 102,979 | --- | 237,349 | 728,545 | 340 | 728,885 |
| Will | 14.4625 | 167,996 | 92,420 | --- | --- | 15.2946 | 137,285 | --- | 106,907 | 504,608 | 13,035 | 517,643 |
| Williamson | 1.7896 | 20,787 | --- | --- | --- | .0896 | 804 | --- | 13,229 | 34,820 | 1,365 | 36,185 |
| Peoria & Eastern | 122.6945 | 1,295,654 | 167,645 | --- | --- | 61.4168 | 551,278 | 8.8301 | 277,780 | 2,292,357 | 60,760 | 2,353,117 |
| Champaign | 29.1831 | 308,174 | 115,345 | --- | --- | 21.3000 | 191,191 | --- | 61,635 | 676,345 | 57,930 | 734,275 |
| DeWitt | 4.7756 | 50,430 | 2,820 | --- | --- | 1.8750 | 16,830 | --- | 10,086 | 80,166 | 100 | 80,266 |
| McLean | 37.1422 | 392,222 | 21,190 | --- | --- | 9.1377 | 82,020 | --- | 78,444 | 573,876 | 330 | 574,206 |
| Peoria (P.& P.U.) | --- | --- | --- | --- | --- | --- | --- | 1.6468 | 3,478 | 3,478 | --- | 3,478 |
| Piatt | 8.2293 | 86,900 | 410 | --- | --- | 1.6919 | 15,186 | --- | 17,380 | 119,876 | --- | 119,876 |
| Tazewell | 21.1812 | 223,674 | 13,235 | --- | --- | 11.4686 | 102,942 | --- | 44,735 | 399,757 | 1,650 | 401,407 |
| Tazewell (P.& P.U.) | --- | --- | --- | --- | --- | --- | --- | 7.1833 | 15,171 | | | |
| Vermilion | 22.1831 | 234,254 | 14,645 | --- | --- | 15.9436 | 143,109 | --- | 46,851 | 438,859 | 750 | 439,609 |
| New York, Chicago & St.Louis Railroad | 308.0000 | 3,740,352 | 469,998 | 10.5101 | 99,887 | 135.4599 | 1,215,888 | 13.3104 | 1,475,972 | 7,002,097 | 222,360 | 7,224,457 |
| Bond | 8.1722 | 99,243 | 11,290 | --- | --- | 3.0725 | 27,579 | --- | 37,540 | 175,652 | 125 | 175,777 |
| Coles | 31.8633 | 386,947 | 61,947 | --- | --- | 16.0309 | 143,893 | --- | 146,367 | 739,154 | 1,590 | 740,744 |
| Cook | 10.5182 | 127,733 | 181,187 | 10.5101 | 99,887 | 41.7125 | 374,411 | --- | 48,316 | 869,431 | 215,124 | 1,084,555 |
| Cook (N.Y.C.) | --- | --- | --- | --- | --- | --- | --- | 8.2500 | 37,897 | | | |
| Cumberland | 7.6773 | 93,233 | 1,420 | --- | --- | 2.2837 | 20,499 | --- | 35,266 | 150,418 | 70 | 150,488 |
| Douglas | .6026 | 7,319 | --- | --- | --- | --- | --- | --- | 2,768 | 10,087 | --- | 10,087 |
| Edgar | 19.8400 | 240,937 | 5,916 | --- | --- | 4.4860 | 40,266 | --- | 91,137 | 378,256 | 100 | 378,356 |
| Fayette | 16.7411 | 203,304 | 6,900 | --- | --- | 4.1981 | 37,682 | --- | 76,902 | 324,788 | 390 | 325,178 |
| Ford | 28.5966 | 347,277 | 17,634 | --- | --- | 5.5413 | 49,739 | --- | 131,361 | 546,011 | 186 | 546,197 |
| Madison | 37.3572 | 453,668 | 51,026 | --- | --- | 20.6104 | 184,999 | --- | 171,605 | 871,161 | 1,720 | 872,881 |
| Madison (T.RR.A. of St.L.) | --- | --- | --- | --- | --- | --- | --- | 2.1472 | 9,863 | | | |
| McLean | 42.1909 | 512,366 | 27,461 | --- | --- | 8.9407 | 80,252 | --- | 193,808 | 813,887 | 360 | 814,247 |
| Montgomery | 15.5453 | 188,782 | 3,239 | --- | --- | 3.9544 | 35,495 | --- | 71,409 | 298,925 | 175 | 299,100 |
| Peoria (P. & P.U.) | --- | --- | --- | --- | --- | --- | --- | 1.6610 | 7,630 | 7,630 | --- | 7,630 |
| Shelby | 30.4510 | 369,796 | 9,246 | --- | --- | 5.6072 | 50,330 | --- | 139,880 | 569,252 | 255 | 569,507 |
| St.Clair | 2.0504 | 24,900 | 27,533 | --- | --- | 2.8699 | 25,760 | --- | 9,419 | 87,612 | 1,120 | 88,732 |
| Tazewell | 15.7136 | 190,826 | 2,231 | --- | --- | 1.7887 | 16,055 | --- | 72,182 | 287,047 | 350 | 287,397 |
| Tazewell (P. & P.U.) | --- | --- | --- | --- | --- | --- | --- | 1.2522 | 5,753 | | | |
| Vermilion | 30.8739 | 374,932 | 59,441 | --- | --- | 13.0189 | 116,858 | --- | 141,822 | 693,053 | 795 | 693,848 |
| Woodford | 9.8064 | 119,089 | 3,527 | --- | --- | 1.3447 | 12,070 | --- | 45,047 | 179,733 | --- | 179,733 |
| PENNSYLVANIA SYSTEM | 359.4680 | 9,555,180 | 4,999,964 | 148.5235 | 1,411,566 | 350.9281 | 3,149,930 | 46.1621 | 2,235,799 | 21,352,439 | 567,297 | 21,919,736 |
| Englewood Connecting | 2.3409 | 76,632 | 628 | --- | --- | .8104 | 7,274 | --- | 18,540 | 103,074 | 3,269 | 106,343 |
| Cook | 2.3409 | 76,632 | 628 | --- | --- | .8104 | 7,274 | --- | 18,540 | 103,074 | 3,269 | 106,343 |
| Pittsburg, Ft. Wayne & Chicago | 13.2691 | 1,425,741 | 4,075,456 | 30.4928 | 289,804 | 75.1025 | 674,120 | 15.4799 | 227,693 | 6,692,814 | 406,629 | 7,099,443 |
| Cook | 13.2691 | 1,425,741 | 4,075,456 | 30.4928 | 289,804 | 75.1025 | 674,120 | --- | 105,092 | 6,692,814 | 406,629 | 7,099,443 |
| Cook (Belt Ry. of Chgo.) | --- | --- | --- | --- | --- | --- | --- | 10.1500 | 80,388 | | | |
| Cook (C.F.I.& P.) | --- | --- | --- | --- | --- | --- | --- | .1900 | 1,505 | | | |

TABLE VII Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Track-age rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Com-mission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| Pittsburgh, Ft. Wayne & Chicago-Cont'd. |  |  |  |  |  |  |  |  |  |  |  |  |
| Cook (Chgo. Un. Sta.)---- | --- | --- | --- | --- | --- | --- | --- | .7601 | $6,020 |  |  |  |
| Cook (Ill. Cent.)------- | --- | --- | --- | --- | --- | --- | --- | .9600 | 7,603 |  |  |  |
| Cook (Cal. West.)------- | --- | --- | --- | --- | --- | --- | --- | 3.4198 | 27,085 |  |  |  |
| Pittsburgh, Cincinnati Chicago & St. Louis--- | 184.4110 | $6,036,878 | $861,100 | 118.0305 | $1,121,762 | 232.0085 | $2,082,509 | 6.9699 | 1,515,737 | $11,617,986 | $132,152 | $11,750,138 |
| Bond---------------- | 22.6013 | 739,877 | 15,403 | 2.0220 | 19,217 | 12.6638 | 113,671 | --- | 179,003 | 1,067,171 | 1,230 | 1,068,401 |
| Clark--------------- | 29.1392 | 953,901 | 10,614 | 1.6332 | 15,521 | 13.2248 | 118,706 | --- | 230,783 | 1,329,525 | 1,995 | 1,331,520 |
| Cook---------------- | 26.8269 | 878,205 | 540,717 | 26.8146 | 254,846 | 98.1676 | 881,153 | --- | 212,469 | 2,815,464 | 52,152 | 2,867,616 |
| Cook (Chgo. Riv. & Ind. Sys.)------------ | --- | --- | --- | --- | --- | --- | --- | 4.0000 | 31,680 |  |  |  |
| Cook (B. & O.C.T.)----- | --- | --- | --- | --- | --- | --- | --- | .2900 | 2,297 |  |  |  |
| Cook (I.H.B.)---------- | --- | --- | --- | --- | --- | --- | --- | 1.7799 | 14,097 |  |  |  |
| Cumberland----------- | 20.8534 | 682,657 | 3,871 | 20.8534 | 198,191 | 3.5580 | 31,936 | --- | 165,159 | 1,081,814 | 1,145 | 1,082,959 |
| Effingham------------ | 25.4827 | 834,204 | 51,111 | 25.4828 | 242,188 | 14.6224 | 131,250 | --- | 201,823 | 1,460,576 | 2,180 | 1,462,756 |
| Fayette-------------- | 25.8692 | 846,852 | 27,011 | 7.6014 | 72,245 | 7.5403 | 67,682 | --- | 204,883 | 1,218,673 | 1,280 | 1,219,953 |
| Madison-------------- | 23.4042 | 766,159 | 12,883 | 23.4042 | 222,433 | 29.5485 | 265,227 | --- | 185,361 | 1,452,063 | 16,290 | 1,468,353 |
| St. Clair------------ | 10.2341 | 335,023 | 199,490 | 10.2189 | 97,121 | 52.6831 | 472,884 | --- | 81,054 | 1,192,700 | 55,880 | 1,248,580 |
| St. Clair (T.RR.A. of St.L.-------------- | --- | --- | --- | --- | --- | --- | --- | .9000 | 7,128 |  |  |  |
| South Chicago & Southern | 14.9788 | 490,345 | 6,321 | --- | --- | 13.1754 | 118,262 | --- | 118,632 | 733,560 | 15,797 | 749,357 |
| Cook---------------- | 14.9788 | 490,345 | 6,321 | --- | --- | 13.1754 | 118,262 | --- | 118,632 | 733,560 | 15,797 | 749,357 |
| Terre Haute & Peoria--- | 144.4682 | 1,525,584 | 56,459 | --- | --- | 29.8313 | 267,765 | 23.7123 | 355,197 | 2,205,005 | 9,450 | 2,214,455 |
| Clark--------------- | .7741 | 8,174 | --- | --- | --- | .5695 | 5,112 | --- | 1,635 | 14,921 | --- | 14,921 |
| Coles--------------- | 5.2832 | 55,790 | 1,436 | --- | --- | .5326 | 4,780 | --- | 11,158 | 73,164 | 40 | 73,204 |
| DeWitt-------------- | 18.6964 | 197,434 | 2,767 | --- | --- | 2.2599 | 20,284 | --- | 39,487 | 259,972 | 125 | 260,097 |
| Douglas------------- | 22.6837 | 239,540 | 5,222 | --- | --- | 3.2431 | 29,111 | --- | 47,908 | 321,781 | 80 | 321,861 |
| Edgar--------------- | 26.9466 | 284,556 | 10,625 | --- | --- | 7.2313 | 64,908 | --- | 56,911 | 417,000 | 315 | 417,315 |
| Logan--------------- | 11.5716 | 122,196 | 4,257 | --- | --- | 2.0466 | 18,370 | --- | 24,439 | 169,262 | --- | 169,262 |
| Macon--------------- | 14.2771 | 150,766 | 23,845 | --- | --- | 6.1750 | 55,427 | --- | 30,153 | 292,383 | 4,600 | 296,983 |
| Macon (Ill. Cent.)------ | --- | --- | --- | --- | --- | --- | --- | 15.2422 | 32,192 |  |  |  |
| Moultrie------------- | 15.9356 | 168,280 | 4,060 | --- | --- | 3.4879 | 31,307 | --- | 33,656 | 237,303 | 205 | 237,508 |
| Peoria (P. & P.U.)------ | --- | --- | --- | --- | --- | --- | --- | 1.6500 | 3,484 | 3,484 | --- | 3,484 |
| Tazewell------------- | 28.2999 | 298,848 | 4,247 | --- | --- | 4.2854 | 38,466 | --- | 59,770 | 415,735 | 4,085 | 419,820 |
| Tazewell (N.Y.C. & St.L.) | --- | --- | --- | --- | --- | --- | --- | 5.5701 | 11,764 |  |  |  |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Tazewell(P. & P.U.)---- | --- | --- | --- | --- | --- | --- | --- | 1.2500 | 2,640 | | | |
| Pere Marquette--------- | --- | --- | --- | --- | --- | --- | --- | 21.4799 | 96,402 | 96,402 | 6,026 | 102,428 |
| Cook(B. & O.C.T.)------ | --- | --- | --- | --- | --- | --- | --- | 1.6701 | 7,495 | | | |
| Cook(Balt. & Ohio Sys.) | --- | --- | --- | --- | --- | --- | --- | 13.2339 | 59,394 | | | |
| Cook(C.R.I. & P.)------ | --- | --- | --- | --- | --- | --- | --- | 6.1259 | 27,493 | | | |
| Cook(Belt Ry.of Chgo.) | --- | --- | --- | --- | --- | --- | --- | .4500 | 2,020 | | | |
| ST.LOUIS SOUTHWESTERN SYSTEM-------------- | --- | --- | 75,890 | --- | --- | 19.7623 | 224,342 | 129.8368 | 411,323 | 711,555 | 2,000 | 713,555 |
| St.Louis Southwestern-- | --- | --- | --- | --- | --- | --- | --- | 129.8368 | 411,323 | 411,323 | --- | 411,323 |
| Alexander(Mo.Pac.)---- | --- | --- | --- | --- | --- | --- | --- | 7.1483 | 22,646 | 29,521 | --- | 29,521 |
| Alexander(So.Ill.Mo. Brdg.Co.)------------ | --- | --- | --- | --- | --- | --- | --- | 2.1701 | 6,875 | | | |
| Jackson(Mo.Pac.)------ | --- | --- | --- | --- | --- | --- | --- | 22.7298 | 72,008 | 72,008 | --- | 72,008 |
| Madison(T.RR.A. of St.L) | --- | --- | --- | --- | --- | --- | --- | 2.4701 | 7,825 | 7,825 | --- | 7,825 |
| Monroe(Mo.Pac.)------- | --- | --- | --- | --- | --- | --- | --- | 30.7049 | 97,273 | 97,273 | --- | 97,273 |
| Randolph(Mo.Pac.)----- | --- | --- | --- | --- | --- | --- | --- | 32.6917 | 103,567 | 103,567 | --- | 103,567 |
| St.Clair(Mo.Pac.)----- | --- | --- | --- | --- | --- | --- | --- | 8.1670 | 25,873 | 44,723 | --- | 44,723 |
| St.Clair(T.RR.A.of StL) | --- | --- | --- | --- | --- | --- | --- | 5.9500 | 18,850 | | | |
| Union( Mo.Pac.)------- | --- | --- | --- | --- | --- | --- | --- | 17.8049 | 56,406 | 56,406 | --- | 56,406 |
| Valley Terminal-------- | --- | --- | 75,890 | --- | --- | 19.7623 | 224,342 | --- | --- | 300,232 | 2,000 | 302,232 |
| St.Clair-------------- | --- | --- | 75,890 | --- | --- | 19.7623 | 224,342 | --- | --- | 300,232 | 2,000 | 302,232 |
| Southern-------------- | 147.4991 | 1,791,229 | 249,666 | --- | --- | 77.6601 | 697,077 | 2.9801 | 516,445 | 3,254,417 | 273,401 | 3,527,818 |
| Clinton--------------- | 31.4468 | 381,[illegible] | 17,380 | --- | --- | 5.1932 | 46,614 | --- | 107,925 | 553,809 | 3,976 | 557,785 |
| Edwards--------------- | 9.7883 | 118,86[illegible] | 10,761 | --- | --- | 1.7294 | 15,523 | --- | 33,594 | 178,747 | 80 | 178,827 |
| Jefferson------------- | 26.3220 | 319,654 | 20,969 | --- | --- | 4.5430 | 40,778 | --- | 90,337 | 471,738 | 325 | 472,063 |
| Madison--------------- | --- | --- | --- | --- | --- | .3582 | 3,215 | --- | --- | 3,215 | 52,300 | 55,515 |
| Marion---------------- | 6.3235 | 76,792 | 1,008 | --- | --- | 1.4267 | 12,806 | --- | 21,702 | 118,555 | 40 | 118,595 |
| Marion(C.B. & Q.)----- | --- | --- | --- | --- | --- | --- | --- | 1.8201 | 6,247 | | | |
| St.Clair-------------- | 30.4434 | 369,704 | 173,790 | --- | --- | 56.9649 | 511,317 | --- | 104,482 | 1,163,274 | 216,405 | 1,379,679 |
| St.Clair(T.RR.A.of St.L.)-------------- | --- | --- | --- | --- | --- | --- | --- | 1.1600 | 3,981 | | | |
| Wabash---------------- | 12.6521 | 153,647 | 14,326 | --- | --- | 3.8406 | 34,473 | --- | 43,422 | 245,868 | 75 | 245,943 |
| Wayne----------------- | 30.5230 | 370,673 | 11,432 | --- | --- | 3.6041 | 32,351 | --- | 104,755 | 519,211 | 200 | 519,411 |
| Toledo,Peoria & Western | 231.0847 | 793,082 | 45,071 | 2.1259 | 2,245 | 57.7422 | 60,975 | 7.7809 | 63,060 | 964,433 | 56,640 | 1,021,073 |
| Ford------------------ | 5.9902 | 20,558 | 436 | --- | --- | 1.1663 | 1,232 | --- | 1,581 | 23,807 | 25 | 23,832 |
| Fulton---------------- | 33.6364 | 115,440 | 1,309 | --- | --- | 5.3174 | 5,615 | --- | 8,880 | 131,244 | --- | 131,244 |
| Hancock--------------- | 41.7403 | 143,253 | 3,073 | --- | --- | 5.9470 | 6,280 | --- | 11,019 | 163,708 | 120 | 163,828 |
| Hancock(Keo.&Han.Brdg.) | --- | --- | --- | --- | --- | --- | --- | .3125 | 83 | | | |
| Henderson------------- | 4.8478 | 16,637 | 668 | --- | --- | .6976 | 737 | --- | 1,280 | 19,322 | --- | 19,322 |
| Iroquois-------------- | 31.5127 | 108,152 | 2,642 | --- | --- | 10.4493 | 11,034 | --- | 8,319 | 130,147 | 610 | 130,757 |
| Livingston------------ | 18.1036 | 62,132 | 829 | --- | --- | 5.6807 | 5,998 | --- | 4,779 | 73,738 | --- | 73,738 |
| McDonough------------- | 27.7754 | 95,325 | 762 | --- | --- | 4.4737 | 4,724 | --- | 7,333 | 108,144 | 85 | 108,229 |
| McLean---------------- | 21.1348 | 72,534 | 920 | --- | --- | 3.6881 | 3,895 | --- | 5,580 | 82,929 | 65 | 82,994 |
| Peoria---------------- | 12.2060 | 41,892 | 293 | --- | --- | 2.3005 | 2,429 | --- | 3,222 | 49,808 | 14,115 | 63,923 |
| Peoria(C.B. & Q.)------ | --- | --- | --- | --- | --- | --- | --- | 2.7656 | 730 | | | |
| Peoria(Peo.Term.)----- | --- | --- | --- | --- | --- | --- | --- | 4.7028 | 1,242 | | | |

TABLE VII Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Trackage rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| Toledo, Peoria & Western-Cont'd. |  |  |  |  |  |  |  |  |  |  |  |  |
| Tazewell | 15.7974 | $54,216 | $33,375 | 2.1259 | $2,245 | 13.7180 | $14,486 | --- | $4,170 | $108,492 | $41,570 | $150,062 |
| Woodford | 18.3401 | 62,943 | 764 | --- | --- | 4.3036 | 4,545 | --- | 4,842 | 73,094 | 50 | 73,144 |
| Wabash | 646.9015 | 6,831,280 | 966,403 | 190.3458 | 1,809,047 | 393.6476 | 3,533,382 | 57.8829 | 2,418,820 | 15,558,932 | 649,039 | 16,207,971 |
| Adams | 16.1316 | 170,350 | 16,139 | --- | --- | 9.1292 | 81,943 | --- | 55,364 | 369,534 | 33,500 | 403,034 |
| Adams (C.B.& Q.) | --- | --- | --- | --- | --- | --- | --- | 13.3269 | 45,738 |  |  |  |
| Brown | 23.3788 | 246,880 | 2,540 | --- | --- | 2.3407 | 21,010 | --- | 80,236 | 350,666 | 308 | 350,974 |
| Champaign | 46.6303 | 492,416 | 8,696 | 10.9696 | 104,256 | 16.8517 | 151,261 | --- | 160,035 | 916,664 | 3,750 | 920,414 |
| Christian | 31.0769 | 328,172 | 12,689 | 31.0769 | 295,355 | 15.7051 | 140,969 | --- | 106,656 | 883,841 | 520 | 884,361 |
| Cook | 20.8031 | 219,680 | 17,425 | 15.2349 | 144,792 | 40.5051 | 363,574 | --- | 71,396 | 884,896 | 134,285 | 1,019,181 |
| Cook(Chgo.& West.Ind.) | --- | --- | --- | --- | --- | --- | --- | 19.8220 | 68,029 |  |  |  |
| Effingham | 10.1434 | 107,114 | 989 | --- | --- | 1.5578 | 13,983 | --- | 34,812 | 156,898 | 15 | 156,913 |
| Ford | 15.4815 | 163,484 | 6,207 | --- | --- | 7.0729 | 63,487 | --- | 53,132 | 286,310 | 450 | 286,760 |
| Hancock | 21.9027 | 231,292 | 3,102 | --- | --- | 2.4188 | 21,711 | --- | 75,170 | 353,656 | 300 | 353,956 |
| Hancock(T.P.& W.) | --- | --- | --- | --- | --- | --- | --- | 6.5212 | 22,381 |  |  |  |
| Kankakee | 8.7721 | 92,634 | 1,35 | --- | --- | 2.4460 | 21,956 | --- | 30,106 | 146,049 | 200 | 146,249 |
| LaSalle | 1.1246 | 11,876 | 1,852 | --- | --- | 3.9387 | 35,353 | --- | 3,860 | 52,941 | 200 | 53,141 |
| Livingston | 65.6349 | 693,104 | 19,498 | --- | --- | 18.6167 | 167,108 | --- | 225,258 | 1,126,012 | 1,980 | 1,127,992 |
| Livingston(T.P.& W.) | --- | --- | --- | --- | --- | --- | --- | 6.1316 | 21,044 |  |  |  |
| Macon | 40.1519 | 424,004 | 708,396 | 26.5856 | 252,670 | 86.9693 | 780,637 | --- | 137,801 | 2,303,508 | 411,445 | 2,714,953 |
| Macoupin | 8.7333 | 92,224 | 1,690 | 8.7334 | 83,002 | 22.4207 | 201,247 | --- | 29,973 | 408,136 | 300 | 408,436 |
| Madison | 34.2091 | 361,248 | 9,173 | 29.3857 | 279,283 | 23.6974 | 212,707 | --- | 117,406 | 990,258 | 11,910 | 1,002,168 |
| Madison(T.RR.A.of St.L) | --- | --- | --- | --- | --- | --- | --- | 3.0422 | 10,441 |  |  |  |
| McLean | 2.5602 | 27,036 | 303 | --- | --- | 1.4733 | 13,224 | --- | 8,787 | 49,350 | 100 | 49,450 |
| Montgomery | 20.1119 | 212,382 | 7,481 | 20.1119 | 191,144 | 7.8025 | 70,035 | --- | 69,024 | 550,066 | 300 | 550,366 |
| Morgan | 30.2470 | 319,408 | 11,429 | --- | --- | 10.2178 | 91,715 | --- | 103,808 | 526,360 | 1,100 | 527,460 |
| Moultrie | 22.5974 | 238,628 | 1,649 | --- | --- | 2.3322 | 20,934 | --- | 77,554 | 338,765 | 275 | 339,040 |
| Piatt | 50.7616 | 536,042 | 17,251 | 28.5508 | 271,346 | 17.2042 | 154,425 | --- | 174,213 | 1,153,277 | 7,950 | 1,161,227 |
| Pike | 42.4238 | 447,996 | 8,324 | --- | --- | 15.7805 | 141,646 | --- | 145,599 | 774,587 | 1,485 | 776,072 |
| Pike(C.B.& Q.) | --- | --- | --- | --- | --- | --- | --- | 2.9000 | 9,953 |  |  |  |
| Pike(La. & Pike Co.RR.) | --- | --- | --- | --- | --- | --- | --- | 6.1390 | 21.069 |  |  |  |
| Sangamon | 44.6360 | 471,356 | 29,982 | .9368 | 8,902 | 31.4381 | 282,188 | --- | 153,190 | 945,618 | 15,330 | 960,948 |
| Scott | 14.2754 | 150,748 | 7,649 | --- | --- | 6.9843 | 62,691 | --- | 48,993 | 270,081 | 1,400 | 271,481 |
| Shelby | 18.5520 | 195,910 | 1,525 | --- | --- | 1.3595 | 12,202 | --- | 63,671 | 273,308 | 660 | 273,968 |
| St.Clair | 2.0509 | 21,658 | 36,884 | --- | --- | 19.3994 | 174,129 | --- | 7,039 | 239,710 | 8,515 | 248,225 |
| Vermilion | 25.8801 | 273,294 | 22,183 | 18.7602 | 178,297 | 15.1957 | 136,396 | --- | 88,820 | 698,990 | 4,275 | 703,265 |
| Will | 28.6310 | 302,344 | 11,994 | --- | --- | 10.7900 | 96,851 | --- | 98,262 | 509,451 | 8,486 | 517,937 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL-CLASS I SWITCHING-& TERMINAL---------- | 221.2178 | 9,482,837 | 6,529,524 | 225.7171 | 12,139,741 | 1,272.8686 | 42,773,628 | 109.0232 | 1,833,084 | 72,758,814 | 3,636,114 | 76,394,928 |
| Alton & Southern------- | 21.0008 | 482,345 | 13,023 | --- | --- | 37.0263 | 723,346 | 7.0884 | 74,156 | 1,292,870 | 82,905 | 1,375,775 |
| Madison--------------- | 10.2210 | 234,756 | 3,958 | --- | --- | 4.8176 | 94,117 | --- | 26,984 | 360,079 | 3,050 | 363,129 |
| Madison(N.Y.C.)------- | --- | --- | --- | --- | --- | --- | --- | .1000 | 264 | | | |
| St.Clair-------------- | 10.7798 | 247,589 | 9,065 | --- | --- | 32.2087 | 629,229 | --- | 28,458 | 932,791 | 79,855 | 1,012,646 |
| St.Clair(Mo.Pac.)----- | --- | --- | --- | --- | --- | --- | --- | 4.5799 | 12,091 | | | |
| St.Clair(T.RR.A.of St.L.)-------------- | --- | --- | --- | --- | --- | --- | --- | .0786 | 208 | | | |
| St.Clair(Municipal Bridge)------------- | --- | --- | --- | --- | --- | --- | --- | 2.3299 | 6,151 | | | |
| Baltimore & Ohio Chicago Terminal----- | 61.1973 | 2,827,318 | 629,620 | 47.9986 | 2,027,464 | 128.8715 | 5,103,315 | 20.5053 | 107,848 | 10,695,565 | 220,787 | 10,916,352 |
| Cook----------------- | 61.1973 | 2,827,318 | 629,620 | 47.9986 | 2,027,464 | 128.8715 | 5,103,315 | --- | 80,781 | 10,695,565 | 220,797 | 10,916,352 |
| Cook(Alton)----------- | --- | --- | --- | --- | --- | --- | --- | 8.7197 | 11,510 | | | |
| Cook(Balt.& Ohio Sys.) | --- | --- | --- | --- | --- | --- | --- | .7455 | 984 | | | |
| Cook(Chgo.Gr.West.)--- | --- | --- | --- | --- | --- | --- | --- | 2.5000 | 3,300 | | | |
| Cook(C.& N.W.)--------- | --- | --- | --- | --- | --- | --- | --- | 1.1100 | 1,465 | | | |
| Cook(Penn.Sys.)------- | --- | --- | --- | --- | --- | --- | --- | .9201 | 1,215 | | | |
| Cook(I.H.B.)---------- | --- | --- | --- | --- | --- | --- | --- | 6.5100 | 8,593 | | | |
| Belt Railway of Chicago | 25.2171 | 605,814 | 383,327 | 29.2034 | 632,195 | 311.0831 | 6,323,698 | 16.8754 | 455,608 | 8,400,642 | 135,720 | 8,536,362 |
| Cook----------------- | 25.2171 | 605,814 | 383,327 | 29.2034 | 632,195 | 311.0831 | 6,323,698 | --- | 272,949 | 8,400,642 | 135,720 | 8,536,362 |
| Cook(Cal.West.)------- | --- | --- | --- | --- | --- | --- | --- | .6601 | 7,144 | | | |
| Cook(B.& O.C.T.)------ | --- | --- | --- | --- | --- | --- | --- | 2.3883 | 25,852 | | | |
| Cook(Chgo.& West.Ind.) | --- | --- | --- | --- | --- | --- | --- | 6.7849 | 73,439 | | | |
| Cook(I.H.B.)---------- | --- | --- | --- | --- | --- | --- | --- | 6.5223 | 70,597 | | | |
| Cook(Chgo.Peo.& West.)- | --- | --- | --- | --- | --- | --- | --- | .5198 | 5,627 | | | |
| CHICAGO RIVER & INDIANA SYSTEM-------- | 17.8390 | 755,483 | 206,078 | 15.3440 | 583,983 | 184.7866 | 6,585,792 | 17.6799 | 305,373 | 8,436,719 | 2,312,280 | 10,748,999 |
| Chicago Junction Ry.--- | 2.1799 | 91,504 | 6,475 | 1.9760 | 74,596 | 28.0201 | 998,635 | --- | --- | 1,171,210 | 105,927 | 1,277,137 |
| Cook----------------- | 2.1799 | 91,504 | 6,475 | 1.9760 | 74,596 | 28.0201 | 998,635 | --- | --- | 1,171,210 | 105,927 | 1,277,137 |
| Chicago River & Indiana | 3.0027 | 126,039 | --- | 3.0235 | 114,143 | 32.1960 | 1,147,466 | 17.6799 | 245,709 | 1,633,357 | 445,244 | 2,078,601 |
| Cook----------------- | 3.0027 | 126,039 | --- | 3.0235 | 114,143 | 32.1960 | 1,147,466 | --- | 35,672 | 1,633,357 | 445,244 | 2,078,601 |
| Cook(Chgo.Jct.Ry.)---- | --- | --- | --- | --- | --- | --- | --- | 2.1799 | 25,898 | | | |
| Cook(A.T.& S.Fe.)----- | --- | --- | --- | --- | --- | --- | --- | 2.6701 | 31,720 | | | |
| Cook(U.S.Y.& T.)------ | --- | --- | --- | --- | --- | --- | --- | 9.0400 | 107,395 | | | |
| Cook(I.H.B.)---------- | --- | --- | --- | --- | --- | --- | --- | 1.5198 | 18,056 | | | |
| Cook(Penn.Sys.)------- | --- | --- | --- | --- | --- | --- | --- | 2.2701 | 26,968 | | | |
| Union Stock Yards & Transit Company------ | 9.0400 | 379,461 | 169,188 | 7.7917 | 294,151 | 124.5705 | 4,439,691 | --- | 59,664 | 5,342,155 | 1,761,109 | 7,103,264 |
| Cook----------------- | 9.0400 | 379,461 | 169,188 | 7.7917 | 294,151 | 124.5705 | 4,439,691 | --- | 59,664 | 5,342,155 | 1,761,109 | 7,103,264 |
| Chicago Junction Railroad (Elevated)------ | 3.6164 | 158,489 | 30,415 | 2.5528 | 101,093 | --- | --- | --- | --- | 289,997 | --- | 289,997 |
| Cook----------------- | 3.6164 | 158,489 | 30,415 | 2.5528 | 101,093 | --- | --- | --- | --- | 289,997 | --- | 289,997 |

TABLE VII Continued

| Railroad and county | Main track and right of way |  | Buildings on right of way, assessed value | Second and additional main track |  | Side or turnout track |  | Track-age rights, miles | Rolling stock, assessed value | Total assessed value |  | By Tax Com-mission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Miles | Assessed value |  | Miles | Assessed value | Miles | Assessed value |  |  | By Tax Commission | By local assessors |  |
| Chicago Union Station-- | 1.2869 | $1,698,750 | $3,709,850 | 3.7091 | $4,406,400 | 7.5190 | $8,337,000 | --- | --- | $18,152,000 | $57,952 | $18,209,952 |
| Cook---------------- | 1.2869 | 1,698,750 | 3,709,850 | 3.7091 | 4,406,400 | 7.5190 | 8,337,000 | --- | --- | 18,152,000 | 57,952 | 18,209,952 |
| Chicago & Western Indiana-------------- | 26.9699 | 1,281,609 | 807,472 | 77.1188 | 3,298,215 | 125.5144 | 5,036,642 | --- | $71,200 | 10,495,138 | 191,183 | 10,686,321 |
| Cook---------------- | 26.9699 | 1,281,609 | 807,472 | 77.1188 | 3,298,215 | 125.5144 | 5,036,642 | --- | 71,200 | 10,495,138 | 191,183 | 10,686,321 |
| Indiana Harbor Belt---- | 33.8825 | 715,600 | 416,940 | 28.8974 | 549,281 | 182.0688 | 3,172,366 | 41.8928 | 400,094 | 5,254,281 | 283,988 | 5,538,269 |
| Cook---------------- | 33.8825 | 715,600 | 416,940 | 28.8974 | 549,281 | 182.0688 | 3,172,366 | --- | 178,900 | 5,254,281 | 283,988 | 5,538,269 |
| Cook(A.T.& S.Fe)------ | --- | --- | --- | --- | --- | --- | --- | .8299 | 4,382 |  |  |  |
| Cook(B.& O.C.T.)------ | --- | --- | --- | --- | --- | --- | --- | 14.2100 | 75,029 |  |  |  |
| Cook(Cal.West.)------- | --- | --- | --- | --- | --- | --- | --- | 3.4201 | 18,053 |  |  |  |
| Cook(Chgo.& Ill.West.) | --- | --- | --- | --- | --- | --- | --- | .9900 | 5,227 |  |  |  |
| Cook(Chgo.Riv.& Ind.Sys.)------------ | --- | --- | --- | --- | --- | --- | --- | 3.0027 | 15,854 |  |  |  |
| Cook(C.M.St.P.& P.)--- | --- | --- | --- | --- | --- | --- | --- | 1.2698 | 6,705 |  |  |  |
| Cook(E.J.& E.)-------- | --- | --- | --- | --- | --- | --- | --- | 3.0600 | 16,157 |  |  |  |
| Cook(Belt Ry.of Chgo.) | --- | --- | --- | --- | --- | --- | --- | 1.5101 | 7,973 |  |  |  |
| Cook(G.T.W.)---------- | --- | --- | --- | --- | --- | --- | --- | .5201 | 2,746 |  |  |  |
| Cook(N.Y.C.)---------- | --- | --- | --- | --- | --- | --- | --- | 3.9701 | 20,962 |  |  |  |
| Cook(Penn.Sys.)------- | --- | --- | --- | --- | --- | --- | --- | 6.1700 | 32,578 |  |  |  |
| Cook(C.R.& I.Sys.-C.J.) | --- | --- | --- | --- | --- | --- | --- | 2.9400 | 15,523 |  |  |  |
| Peoria & Pekin Union--- | 9.2034 | 140,923 | 100,643 | 8.8265 | 121,170 | 118.1421 | 1,528,286 | 2.1816 | 129,243 | 2,020,265 | 56,299 | 2,076,564 |
| Peoria--------------- | 1.6470 | 25,218 | 91,068 | 1.6470 | 22,610 | 55.3051 | 715,427 | --- | 18,696 | 883,464 | 33,599 | 917,063 |
| Peoria(C.& N.W.)------ | --- | --- | --- | --- | --- | --- | --- | .9201 | 10,445 |  |  |  |
| Tazewell------------- | 7.5564 | 115,705 | 9,575 | 7.1795 | 98,560 | 62.8370 | 812,859 | --- | 85,781 | 1,136,801 | 22,700 | 1,159,501 |
| Tazewell(N.Y.C.&St.L.) | --- | --- | --- | --- | --- | --- | --- | 1.2615 | 14,321 |  |  |  |
| TERMINAL RAILROAD ASSN. OF ST.LOUIS SYSTEM--- | 24.6209 | 974,985 | 262,571 | 14.6193 | 521,033 | 177.8568 | 5,963,183 | 2.7998 | 289,562 | 8,011,334 | 295,000 | 8,306,334 |
| Terminal Railroad of East St.Louis-------- | .9299 | 36,825 | 21,855 | --- | --- | 28.7788 | 964,895 | .8900 | 19,218 | 1,042,793 | 176,215 | 1,219,008 |
| St.Clair------------- | .9299 | 36,825 | 21,855 | --- | --- | 28.7788 | 964,895 | --- | 9,820 | 1,042,793 | 176,215 | 1,219,008 |
| St.Clair(N.Y.C.)------ | --- | --- | --- | --- | --- | --- | --- | .8900 | 9,398 |  |  |  |
| East St.Louis Belt----- | 1.7099 | 67,710 | 197,100 | 1.6900 | 60,230 | 7.8421 | 262,928 | --- | 18,056 | 606,024 | 13,100 | 619,124 |
| Madison-------------- | .1500 | 5,940 | 200 | .1500 | 5,346 | 1.0701 | 35,878 | --- | 1,584 | 48,948 | 1,000 | 49,948 |
| St.Clair------------- | 1.5599 | 61,770 | 196,900 | 1,5400 | 54,884 | 6.7720 | 227,050 | --- | 16,472 | 557,076 | 12,100 | 569,176 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| East St.Louis & Carondelet---------- | 7.7799 | 308,085 | 623 | 2.2199 | 79,117 | 11.9094 | 399,301 | 1.9098 | 102,324 | 889,450 | 27,935 | 917,385 |
| St.Clair------------- | 7.7799 | 308,085 | 623 | 2.2199 | 79,117 | 11.9094 | 399,301 | --- | 82,156 | 889,450 | 27,935 | 917,385 |
| St.Clair(Ill.Cent.)--- | --- | --- | --- | --- | --- | --- | --- | .6198 | 6,546 | | | |
| St.Clair(M.& O.)------ | --- | --- | --- | --- | --- | --- | --- | 1.2900 | 13,622 | | | |
| East St.Louis Connecting---------- | 1.8514 | 73,312 | 7,134 | .5799 | 20,668 | 25.2201 | 845,579 | --- | 19,550 | 966,243 | --- | 966,243 |
| St.Clair------------- | 1.8514 | 73,312 | 7,134 | .5799 | 20,668 | 25.2201 | 845,579 | --- | 19,550 | 966,243 | --- | 966,243 |
| Granite City & Madison Belt--------- | 1.8201 | 72,075 | 448 | --- | --- | 4.2898 | 143,827 | --- | 19,220 | 235,570 | 11,200 | 246,770 |
| Madison--------------- | 1.8201 | 72,075 | 448 | --- | --- | 4.2898 | 143,827 | --- | 19,220 | 235,570 | 11,200 | 246,770 |
| Illinois Transfer------ | 5.9199 | 234,428 | 1,044 | 5.8799 | 209,561 | 10.8892 | 365,093 | --- | 62,514 | 872,640 | 12,240 | 884,880 |
| St.Clair------------- | 5.9199 | 234,428 | 1,044 | 5.8799 | 209,561 | 10.8892 | 365,093 | --- | 62,514 | 872,640 | 12,240 | 884,880 |
| Madison Illinois & St.Louis------------ | 3.4299 | 135,825 | 34,317 | 3.0697 | 109,404 | 88.1282 | 2,954,763 | --- | 36,220 | 3,270,529 | 41,890 | 3,312,419 |
| Madison--------------- | 1.9099 | 75,630 | 27,367 | 1.9099 | 68,067 | 66.5599 | 2,231,619 | --- | 20,168 | 2,422,851 | 41,890 | 2,464,741 |
| St.Clair------------- | 1.5200 | 60,195 | 6,950 | 1.1598 | 41,337 | 21.5683 | 723,144 | --- | 16,052 | 847,678 | --- | 847,678 |
| St.Louis Merchants Bridge--------------- | 1.1799 | 46,725 | 50 | 1.1799 | 42,053 | .7992 | 26,797 | --- | 12,460 | 128,085 | 12,420 | 140,505 |
| Madison--------------- | 1.1799 | 46,725 | 50 | 1.1799 | 42,053 | .7992 | 26,797 | --- | 12,460 | 128,085 | 12,420 | 140,505 |
| TOTAL-CLASS II RAILROADS | 234.4424 | 1,253,705 | 62,128 | .4900 | 259 | 60.7059 | 469,772 | 45.9473 | 322,987 | 2,108,851 | 64,092 | 2,172,943 |
| Chicago Springfield & St.Louis------------ | 78.7855 | 116,477 | 3,394 | --- | --- | 13.3000 | 14,045 | 7.8360 | 4,574 | 138,490 | 2,521 | 141,011 |
| Jersey---------------- | 23.3594 | 34,535 | 410 | --- | --- | 3.3866 | 3,576 | --- | 1,233 | 39,845 | 2,250 | 42,095 |
| Jersey(Ill.Term.)----- | --- | --- | --- | --- | --- | --- | --- | 1.7199 | 91 | | | |
| Macoupin-------------- | 28.3445 | 41,905 | 650 | --- | --- | 2.8924 | 3,054 | --- | 1,497 | 47,106 | 221 | 47,327 |
| Madison(Ill.Term.)---- | --- | --- | --- | --- | --- | --- | --- | 5.7460 | 304 | 304 | 50 | 354 |
| Morgan---------------- | 6.0697 | 8,973 | 200 | --- | --- | 1.5548 | 1,642 | --- | 320 | 11,135 | --- | 11,135 |
| Sangamon-------------- | 21.0119 | 31,064 | 2,134 | --- | --- | 5.4662 | 5,773 | --- | 1,109 | 40,100 | --- | 40,100 |
| Sangamon(Balt.& Ohio Sys.)---------- | --- | --- | --- | --- | --- | --- | --- | .3701 | 20 | | | |
| Jacksonville & Havana-- | 41.8098 | 44,151 | 9,488 | .4900 | 259 | 7.2153 | 3,810 | 18.1500 | 3,167 | 60,875 | 66 | 60,941 |
| Cass------------------ | 15.1112 | 15,957 | 1,300 | --- | --- | 1.9955 | 1,054 | --- | 798 | 19,109 | 66 | 19,175 |
| Mason----------------- | 16.8507 | 17,795 | 1,250 | --- | --- | 2.2845 | 1,206 | --- | 890 | 21,141 | --- | 21,141 |
| Morgan---------------- | 9.8479 | 10,399 | 6,938 | .4900 | 259 | 2.9353 | 1,550 | --- | 520 | 20,625 | --- | 20,625 |
| Morgan(C.B.& Q.)------ | --- | --- | --- | --- | --- | --- | --- | 18.1500 | 959 | | | |
| Litchfield & Madison--- | 44.3807 | 585,825 | 9,550 | --- | --- | 22.5756 | 262,238 | 14.9957 | 203,780 | 1,061,393 | 25,310 | 1,086,703 |
| Macoupin | 8.6504 | 114,185 | 750 | --- | --- | 1.7923 | 20,819 | --- | 29,688 | 191,880 | 90 | 191,970 |
| Macoupin(C.& N.W.)---- | --- | --- | --- | --- | --- | --- | --- | 7.7036 | 26,438 | | | |
| Madison--------------- | 31.2225 | 412,138 | 8,800 | --- | --- | 20.6556 | 239,936 | --- | 107,156 | 781,300 | 25,220 | 806,520 |
| Madison(C.& N.W.)----- | --- | --- | --- | --- | --- | --- | --- | .9873 | 3,389 | | | |
| Madison(Ill.Term.)---- | --- | --- | --- | --- | --- | --- | --- | 2.8792 | 9,881 | | | |
| Montgomery------------ | 4.5078 | 59,502 | --- | --- | --- | .1277 | 1,483 | --- | 15,471 | 83,570 | --- | 83,570 |
| Montgomery(C.B.& Q.)-- | --- | --- | --- | --- | --- | --- | --- | 2.0729 | 7,114 | | | |

TABLE VII Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Track-age rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Litchfield & Madison-Cont'd. | | | | | | | | | | | | |
| St.Clair(Ill.Term.)--- | --- | --- | --- | --- | --- | --- | --- | 1.3527 | $4,643 | $4,643 | --- | $4,643 |
| Manufacturers' Railway- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | $580 | 580 |
| St. Clair------------ | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 580 | 580 |
| Paducah & Illinois----- | 1.5231 | $104,948 | $1,979 | --- | --- | .5333 | $31,258 | --- | --- | 138,185 | 40 | 138,225 |
| Massac--------------- | 1.5231 | 104,948 | 1,979 | --- | --- | .5333 | 31,258 | --- | --- | 138,185 | 40 | 138,225 |
| Quincy Omaha & Kansas City---------- | --- | --- | 7,301 | --- | --- | .9828 | 19,459 | 2.8099 | 150 | 26,910 | 6,600 | 33,510 |
| Adams---------------- | --- | --- | 7,301 | --- | --- | .9828 | 19,459 | --- | --- | 26,910 | 6,600 | 33,510 |
| Adams(C.B.& Q.)------- | --- | --- | --- | --- | --- | --- | --- | 2.8099 | 150 | | | |
| Rock Island Southern--- | 45.9124 | 84,845 | 6,925 | --- | --- | 2.0013 | 2,642 | --- | 4,848 | 99,260 | 2,915 | 102,175 |
| Knox----------------- | 4.4188 | 8,165 | 275 | --- | --- | --- | --- | --- | 467 | 8,907 | 5 | 8,912 |
| Mercer--------------- | 18.7712 | 34,689 | 2,305 | --- | --- | .5419 | 715 | --- | 1,982 | 39,691 | --- | 39,691 |
| Rock Island---------- | 10.7781 | 19,918 | 2,275 | --- | --- | 1.1420 | 1,508 | --- | 1,138 | 24,839 | --- | 24,839 |
| Warren--------------- | 11.9443 | 22,073 | 2,070 | --- | --- | .3174 | 419 | --- | 1,261 | 25,823 | 2,910 | 28,733 |
| St.Louis & O'Fallon---- | 8.9387 | 75,514 | 9,835 | --- | --- | 10.4932 | 79,227 | --- | 94,392 | 258,968 | 25,280 | 284,248 |
| St.Clair------------- | 8.9387 | 75,514 | 9,835 | --- | --- | 10.4932 | 79,227 | --- | 94,392 | 258,968 | 25,280 | 284,248 |
| St.Louis & Ohio River-- | 13.0922 | 241,945 | 13,656 | --- | --- | 3.6044 | 57,093 | 2.1557 | 12,076 | 324,770 | 780 | 325,550 |
| St.Clair------------- | 13.0922 | 241,945 | 13,656 | --- | --- | 3.6044 | 57,093 | --- | 10,369 | 324,770 | 780 | 325,550 |
| St.Clair(Alton & So.)- | --- | --- | --- | --- | --- | --- | --- | 2.1557 | 1,707 | | | |
| TOTAL-CLASS II SWITCHING & TERMINAL- | 50.9534 | 945,257 | 382,194 | 1.5957 | $70,626 | 176.9273 | 3,176,519 | 34.6996 | 458,949 | 5,033,545 | 115,243 | 5,148,788 |
| Chicago & Calumet River | 1.1299 | 7,159 | 6,665 | --- | --- | 5.3200 | 14,045 | --- | 2,983 | 30,852 | 16,160 | 47,012 |
| Cook----------------- | 1.1299 | 7,159 | 6,665 | --- | --- | 5.3200 | 14,045 | --- | 2,983 | 30,852 | 16,160 | 47,012 |
| Chicago Heights Terminal Transfer---- | 6.6900 | 130,695 | 17,251 | --- | --- | 16.0608 | 271,363 | --- | 17,661 | 436,970 | 12,727 | 449,697 |
| Cook----------------- | 6.6900 | 130,695 | 17,251 | --- | --- | 16.0608 | 271,363 | --- | 17,661 | 436,970 | 12,727 | 449,697 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Chicago & Illinois Western | 10.6392 | 235,935 | 14,226 | --- | --- | 20.7837 | 395,057 | 7.4500 | 191,022 | 836,240 | 3,093 | 839,333 |
| Cook | 10.6592 | 235,935 | 14,226 | --- | --- | 17.7100 | 336,632 | --- | 112,350 | 777,815 | 2,135 | 779,950 |
| Cook(A.T.& S.Fe) | --- | --- | --- | --- | --- | --- | --- | 3.6500 | 38,544 | | | |
| Cook(Ill.Cent.) | --- | --- | --- | --- | --- | --- | --- | 2.8601 | 30,202 | | | |
| Cook(Penn.Sys.) | --- | --- | --- | --- | --- | --- | --- | .9399 | 9,926 | | | |
| DuPage | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 160 | 160 |
| Will | --- | --- | --- | --- | --- | 3.0737 | 58,425 | --- | --- | 58,425 | 798 | 59,223 |
| Chgo.Produce Terminal | --- | --- | 193,110 | --- | --- | 29.5000 | 1,012,440 | --- | --- | 1,205,550 | 592 | 1,206,142 |
| Cook | --- | --- | 193,110 | --- | --- | 29.5000 | 1,012,440 | --- | --- | 1,205,550 | 592 | 1,206,142 |
| Chicago Short Line | 1.1201 | 19,812 | 16,934 | .3201 | 5,239 | 7.4102 | 109,553 | 14.7200 | 16,727 | 168,265 | 7,462 | 175,727 |
| Cook | 1.1201 | 19,812 | 16,934 | .3201 | 5,239 | 7.4102 | 109,553 | --- | 1,183 | 168,265 | 7,462 | 175,727 |
| Cook(C.R.I.& P.) | --- | --- | --- | --- | --- | --- | --- | 5.7000 | 6,019 | | | |
| Cook(N.Y.C.& St.L.) | --- | --- | --- | --- | --- | --- | --- | 4.2399 | 4,477 | | | |
| Cook(B.& O.C.T.) | --- | --- | --- | --- | --- | --- | --- | 1.6701 | 1,764 | | | |
| Cook(Belt Ry.of Chgo.) | --- | --- | --- | --- | --- | --- | --- | 2.8601 | 3,020 | | | |
| Cook(Chgo.& West.Ind.) | --- | --- | --- | --- | --- | --- | --- | .2499 | 264 | | | |
| Chicago West Pullman & Southern | 1.0326 | 16,901 | 22,594 | --- | --- | 12.0896 | 165,963 | 8.1322 | 87,102 | 292,560 | 21,172 | 313,732 |
| Cook | 1.0326 | 16,901 | 22,594 | --- | --- | 12.0896 | 165,963 | --- | 9,814 | 292,560 | 21,172 | 313,732 |
| Cook(C.R.I.& P.) | --- | --- | --- | --- | --- | --- | --- | 3.4621 | 32,904 | | | |
| Cook(Ill.Cent.) | --- | --- | --- | --- | --- | --- | --- | 4.6701 | 44,384 | | | |
| Davenport Rock Island & Northwestern | 7.3980 | 124,998 | 13,072 | .3076 | 4,628 | 15.4288 | 219,953 | .8796 | 13,112 | 375,763 | 2,516 | 378,279 |
| Rock Island | 7.3980 | 124,998 | 13,072 | .3076 | 4,628 | 15.4288 | 219,953 | --- | 11,719 | 375,763 | 2,516 | 378,279 |
| Rock Island(C.B.& Q.) | --- | --- | --- | --- | --- | --- | --- | .8796 | 1,393 | | | |
| East St.Louis Junction | --- | --- | 10,110 | --- | --- | 26.1199 | 299,293 | --- | 41,377 | 350,780 | 6,600 | 357,380 |
| St.Clair | --- | --- | 10,110 | --- | --- | 26.1199 | 299,293 | --- | 41,377 | 350,780 | 6,600 | 357,380 |
| Illinois Northern | 3.4623 | 78,608 | 13,979 | --- | --- | 12.1121 | 236,622 | 1.0701 | 29,914 | 359,123 | 6,660 | 365,783 |
| Cook | 3.4623 | 78,608 | 13,979 | --- | --- | 12.1121 | 236,622 | --- | 22,851 | 359,123 | 6,660 | 365,783 |
| Cook(A.T.& S.Fe) | --- | --- | --- | --- | --- | --- | --- | 1.0701 | 7,063 | | | |
| Manufacturers' Junction | 1.7820 | 35,754 | 51,352 | --- | --- | 6.6426 | 113,987 | .9210 | 19,267 | 220,360 | 3,825 | 224,185 |
| Cook | 1.7820 | 35,754 | 51,352 | --- | --- | 6.6426 | 113,987 | --- | 12,702 | 220,360 | 3,825 | 224,185 |
| Cook(Chgo.& Ill.West.) | --- | --- | --- | --- | --- | --- | --- | .9210 | 6,565 | | | |
| Missouri & Illinois Bridge & Belt | .6201 | 85,124 | 1,169 | .4500 | 55,836 | .7199 | 85,142 | .4167 | 1,369 | 228,640 | 12,040 | 240,680 |
| Madison | .6201 | 85,124 | 1,169 | .4500 | 55,836 | .7199 | 85,142 | --- | 819 | 228,640 | 12,040 | 240,680 |
| Madison(Ill.Term.) | --- | --- | --- | --- | --- | --- | --- | .4167 | 550 | | | |
| Peoria Terminal | 12.5904 | 162,869 | 17,940 | --- | --- | 16.7959 | 181,798 | 1.1100 | 28,935 | 391,542 | 2,994 | 394,536 |
| Peoria | 12.4294 | 160,786 | 3,640 | --- | --- | 11.8019 | 127,744 | --- | 26,251 | 318,421 | 634 | 319,055 |
| Tazewell | .1610 | 2,083 | 14,300 | --- | --- | 4.9940 | 54,054 | --- | 340 | 73,121 | 2,360 | 75,481 |
| Tazewell(Minn.& St.Lo.) | --- | --- | --- | --- | --- | --- | --- | .0299 | 63 | | | |
| Tazewell(Peo.& East.) | --- | --- | --- | --- | --- | --- | --- | 1.0801 | 2,281 | | | |

TABLE VII Continued

| Railroad and county | Main track and right of way | | Buildings on right of way, assessed value | Second and additional main track | | Side or turnout track | | Trackage rights, miles | Rolling stock, assessed value | Total assessed value | | By Tax Commission and local assessors |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | Assessed value | | Miles | Assessed value | Miles | Assessed value | | | By Tax Commission | By local assessors | |
| Pullman Railroad Co. | 4.4888 | $47,402 | $3,792 | .5180 | $4,923 | 7.9438 | $71,303 | --- | $9,480 | $136,900 | $19,402 | $156,302 |
| Cook | 4.4888 | 47,402 | 3,792 | .5180 | 4,923 | 7.9438 | 71,303 | --- | 9,480 | 136,900 | 19,402 | 156,302 |
| TOTAL-CLASS III RAILROADS | 119.2150 | 134,701 | 3,366 | --- | --- | 13.5207 | 13,582 | --- | 12,673 | 164,322 | 10,145 | 174,467 |
| Caseyville | 4.7601 | 25,133 | 1,376 | --- | --- | 2.2841 | 9,045 | --- | 5,026 | 40,580 | 8,805 | 49,385 |
| St.Clair | 4.7601 | 25,133 | 1,376 | --- | --- | 2.2841 | 9,045 | --- | 5,026 | 40,580 | 8,805 | 49,385 |
| Galesburg & Gt.Eastern | 9.5816 | 21,754 | 155 | --- | --- | .5251 | 693 | --- | 505 | 23,107 | 350 | 23,457 |
| Knox | 9.5816 | 21,754 | 155 | --- | --- | .5251 | 693 | --- | 505 | 23,107 | 350 | 23,457 |
| Hooppole Yorktown & Tampico | 11.9099 | 18,865 | 650 | --- | --- | .4110 | 543 | --- | 1,257 | 21,315 | 430 | 21,745 |
| Bureau | 4.6250 | 7,326 | 175 | --- | --- | .2178 | 288 | --- | 488 | 8,277 | --- | 8,277 |
| Henry | 4.0000 | 6,336 | 440 | --- | --- | .1932 | 255 | --- | 422 | 7,453 | 310 | 7,763 |
| Whiteside | 3.2849 | 5,203 | 35 | --- | --- | --- | --- | --- | 347 | 5,585 | 120 | 5,705 |
| Illinois Midland | 1.9601 | 3,105 | 73 | --- | --- | --- | --- | --- | 517 | 3,695 | --- | 3,695 |
| Kendall | 1.9601 | 3,105 | 73 | --- | --- | --- | --- | --- | 517 | 3,695 | --- | 3,695 |
| Jefferson Southwestern | 11.0216 | 10,475 | 398 | --- | --- | 2.9275 | 1,545 | --- | 582 | 13,000 | 350 | 13,350 |
| Jefferson | 11.0216 | 10,475 | 398 | --- | --- | 2.9275 | 1,545 | --- | 582 | 13,000 | 350 | 13,350 |
| Kansas & Sidell | 57.7633 | 36,599 | 498 | --- | --- | 5.9495 | 628 | --- | 2,440 | 40,165 | 10 | 40,175 |
| Clark | 14.7063 | 9,318 | 100 | --- | --- | 2.6084 | 275 | --- | 621 | 10,314 | --- | 10,314 |
| Coles | 1.9540 | 1,238 | --- | --- | --- | --- | --- | --- | 83 | 1,321 | --- | 1,321 |
| Cumberland | 7.1299 | 4,518 | --- | --- | --- | .2641 | 28 | --- | 301 | 4,847 | --- | 4,847 |
| Edgar | 27.7272 | 17,568 | 200 | --- | --- | 2.6830 | 283 | --- | 1,171 | 19,222 | --- | 19,222 |
| Jasper | 4.0758 | 2,582 | 98 | --- | --- | --- | --- | --- | 172 | 2,852 | --- | 2,852 |
| Vermilion | 2.1701 | 1,375 | 100 | --- | --- | .3940 | 42 | --- | 92 | 1,609 | 10 | 1,619 |
| Rutland Toluca & No. | 22.2184 | 18,770 | 216 | --- | --- | 1.4235 | 1,128 | --- | 2,346 | 22,460 | 200 | 22,660 |
| Marshall | 9.6709 | 8,170 | 108 | --- | --- | .9311 | 738 | --- | 1,021 | 10,037 | 100 | 10,137 |
| Putnam | 12.5475 | 10,600 | 108 | --- | --- | .4924 | 390 | --- | 1,325 | 12,423 | 100 | 12,523 |
| TOTAL-CLASS III SWITCHING & TERMINAL | 11.0021 | 141,799 | 2,744 | --- | --- | 12.1652 | 101,336 | 2.7788 | 17,672 | 263,551 | 3,829 | 267,380 |
| Calumet Western | 3.4222 | 60,531 | 150 | --- | --- | 4.1595 | 43,924 | --- | --- | 104,605 | --- | 104,605 |
| Cook | 3.4222 | 60,531 | 150 | --- | --- | 4.1595 | 43,924 | --- | --- | 104,605 | --- | 104,605 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Chicago Peoria & Western | .5549 | 9,376 | --- | --- | --- | --- | --- | --- | --- | 9,376 | --- | 9,376 |
| Cook---------------- | .5549 | 9,376 | --- | --- | --- | --- | --- | --- | --- | 9,376 | --- | 9,376 |
| DePue & Northern------- | .7102 | 1,875 | 400 | --- | --- | .5606 | 1,185 | --- | --- | 3,460 | --- | 3,460 |
| Bureau---------------- | .7102 | 1,875 | 400 | --- | --- | .5606 | 1,185 | --- | --- | 3,460 | --- | 3,460 |
| LaSalle & Bureau County- | 6.3148 | 70,017 | --- | --- | --- | 2.1051 | 11,115 | --- | 6,668 | 87,800 | 3,829 | 91,629 |
| Bureau---------------- | 1.2957 | 14,365 | --- | --- | --- | .9240 | 4,879 | --- | 1,368 | 20,612 | --- | 20,612 |
| LaSalle--------------- | 5.0191 | 55,652 | --- | --- | --- | 1.1811 | 6,236 | --- | 5,300 | 67,188 | 3,829 | 71,017 |
| Springfield Terminal--- | --- | --- | 2,194 | --- | --- | 5.3400 | 45,112 | 2.7788 | 11,004 | 58,310 | --- | 58,310 |
| Sangamon-------------- | --- | --- | 2,194 | --- | --- | 5.3400 | 45,112 | --- | --- | 58,310 | --- | 58,310 |
| Sangamon(Alton)------- | --- | --- | --- | --- | --- | --- | --- | 2.7788 | 11,004 | | | |
| CLASS IV-ELECTRIC RYS.- | 238.6487 | 3,273,511 | 2,256,925 | 171.9000 | 3,440,125 | 102.0165 | 1,728,420 | 76.1545 | 1,713,249 | 12,412,230 | 1,029,330 | 13,441,560 |
| Chicago Aurora & Elgin-- | 68.2635 | 252,302 | 341,077 | 23.7976 | 81,673 | 19.7618 | 62,605 | 6.3944 | 98,549 | 836,206 | 115,648 | 951,854 |
| Cook------------------ | 13.0009 | 48,052 | 41,221 | 10.1044 | 34,678 | 5.5896 | 17,708 | --- | 17,161 | 167,261 | 44,538 | 211,799 |
| Cook(Chgo.Rap.Tran.)-- | --- | --- | --- | --- | --- | --- | --- | 6.3944 | 8,441 | | | |
| DuPage---------------- | 39.5976 | 146,353 | 113,543 | 12.6727 | 43,492 | 8.6606 | 27,437 | --- | 52,269 | 383,094 | 30,220 | 413,314 |
| Kane------------------ | 15.6650 | 57,897 | 186,313 | 1.0205 | 3,503 | 5.5116 | 17,460 | --- | 20,678 | 285,851 | 40,890 | 326,741 |
| Chicago North Shore & Milwaukee----------- | 68.8489 | 418,050 | 337,369 | 73.5966 | 408,020 | 33.3680 | 176,183 | 24.1023 | 245,391 | 1,585,013 | 75,961 | 1,660,974 |
| Cook------------------ | 20.4536 | 124,194 | 101,973 | 20.4678 | 113,474 | 10.4235 | 55,036 | --- | 53,998 | 512,305 | 39,796 | 552,101 |
| Cook(C.M.St.P.& P.)--- | --- | --- | --- | --- | --- | --- | --- | 6.7013 | 17,692 | | | |
| Cook(Chgo.Rap.Tran.)-- | --- | --- | --- | --- | --- | --- | --- | 17.4010 | 45,938 | | | |
| Lake------------------ | 48.3953 | 293,856 | 235,396 | 53.1288 | 294,546 | 22.9445 | 121,147 | --- | 127,763 | 1,072,708 | 36,165 | 1,108,873 |
| Chicago Rapid Transit-- | 56.4572 | 2,474,180 | 1,566,970 | 74.5058 | 2,950,432 | 38.2214 | 1,412,663 | 25.0678 | 1,269,833 | 9,674,078 | 832,308 | 10,506,386 |
| Cook------------------ | 56.4572 | 2,474,180 | 1,566,970 | 74.5058 | 2,950,432 | 38.2214 | 1,412,663 | --- | 879,377 | 9,674,078 | 832,308 | 10,506,386 |
| Cook(C.M.St.P.& P.)--- | --- | --- | --- | --- | --- | --- | --- | 7.6779 | 119,590 | | | |
| Cook(U.S.Y.& T.)------ | --- | --- | --- | --- | --- | --- | --- | 3.6164 | 56,330 | | | |
| Cook(C.A.& E.)-------- | --- | --- | --- | --- | --- | --- | --- | 8.7959 | 137,004 | | | |
| Cook(C.N.S.& M.)------ | --- | --- | --- | --- | --- | --- | --- | 4.9776 | 77,532 | | | |
| Chicago South Shore & South Bend---------- | --- | --- | --- | --- | --- | --- | --- | 20.5900 | 82,623 | 82,623 | 563 | 83,186 |
| Cook(Ill.Cent.)------- | --- | --- | --- | --- | --- | --- | --- | 20.5900 | 82,623 | 82,623 | 563 | 83,186 |
| East St.Louis Columbia & Waterloo---------- | 22.1786 | 17,565 | 6,930 | --- | --- | 2.1636 | 1,714 | --- | 1,171 | 27,380 | 590 | 27,970 |
| Monroe---------------- | 12.4599 | 9,868 | 2,000 | --- | --- | 1.2551 | 994 | --- | 658 | 13,520 | 590 | 14,110 |
| St.Clair-------------- | 9.7187 | 7,697 | 4,930 | --- | --- | .9085 | 720 | --- | 513 | 13,860 | --- | 13,860 |
| Lee County Central----- | 13.0000 | 6,864 | --- | --- | --- | .1250 | 66 | --- | --- | 6,930 | --- | 6,930 |
| Lee------------------- | 13.0000 | 6,864 | --- | --- | --- | .1250 | 66 | --- | --- | 6,930 | --- | 6,930 |
| St.Louis & Belleville-- | 9.9005 | 104,550 | 4,579 | --- | --- | 8.3767 | 75,189 | --- | 15,682 | 200,000 | 4,260 | 204,260 |
| St.Clair-------------- | 9.9005 | 104,550 | 4,579 | --- | --- | 8.3767 | 75,189 | --- | 15,682 | 200,000 | 4,260 | 204,260 |

TABLE VII - Concluded

The changes which occurred in 1936 in the manner of filing returns are as follows:

1. Differences from the preceding year in mileage reported are small and relatively insignificant. They are the result of remeasurement, reclassification, or retirement of existing track, and in a few cases, construction of fractional mileage of new track.

2. The following roads filed returns which consolidated all assessment divisions and branches as returned in 1935 into one assessment division for each road:

    Alton
    Atchison, Topeka and Santa Fe
    Baltimore and Ohio
    Chicago and Eastern Illinois
    Chicago, Burlington and Quincy
    Chicago, Milwaukee, St. Paul and Pacific
    Chicago, Rock Island and Pacific
    Elgin, Joliet and Eastern
    Illinois Central
    Louisville and Nashville
    Missouri Pacific
    New York, Chicago and St. Louis
    Wabash
    Rock Island Southern
    Peoria Terminal
    Kansas and Sidell

3. Illinois Terminal System's three assessment divisions known as the Alton and Eastern, Illinois Terminal, and Illinois Traction, as returned in 1935 were consolidated into two assessment divisions, the first made up of the Alton and Eastern and the Illinois Terminal and known as the Illinois Terminal and the second the Illinois traction.

4. New York Central System's ten assessment divisions as returned in 1935 were consolidated into two assessment divisions known as the New York Central Railroad and the Peoria and Eastern.

5. North Shore and Western and the Terre Haute and Western were returned to the local assessor.

## TABLES VIII AND IX

## ASSESSMENT OF RAILROAD PROPERTY SPREAD TO ILLINOIS COUNTIES; TOTAL VALUATION DETERMINED BY TAX COMMISSION AND LOCAL ASSESSORS FOR EACH COUNTY FOR EVERY RAILROAD AND RAILROAD SYSTEM

Assessment Years 1935 and 1936

These tables are intended to complement the information shown in the previous tables. Instead of arranging the railroads by systems and assessment divisions showing the counties in which each assessment division operates, these tables present a complete statement for each county showing each railroad system and railroad operating therein, the miles of track operated in the county, the total assessment by the Tax Commission, by the local assessor, and the valuation of buildings located on the right of way.

For the purpose of obtaining a ready summary of the valuations of railroad property in each county these tables will be useful. Although it does not give complete details of the assessment of the various types of railroad property, e.g.,main track, second track, side track, and rolling stock, it gives the most important totals. Should the reader need to ascertain more detailed information it may be found for any given county or railroad by reference to the preceding tables. For example, suppose he needs to know the miles of main, second, and side track in Clay County for 1936. The miles of main track can be found in this table for 1936, but neither second nor side track is shown. However, the table does show the names of three railroad lines operating in Clay County, and by referring to the breakdown of their assessment as shown in the preceding table for 1936 the necessary details can be found. To aid in identification not only are the names of the railroads operating in each county shown but also their affiliation and classification.

The valuations are fixed by the local assessors (on Class C and D property) are as reported by the county clerks to the Tax Commission. There appear to be instances in which some of this property is improperly classified and appears on the regular assessment books rather than in the railroad book. In such cases local assessment of railroad property would not be accurately reflected in this report. Every effort has been made to eliminate these errors, and if any remain they are of minor importance. The aggregate of local assessments given here should correspond to that shown for railroad property in Tables I, II, and III.

The totals shown for the counties in these tables correspond to the totals on which railroad taxes in the various counties are extended. The amount of tax extended depends, of course, on the particular taxing districts in which the railroad property happens to lie.

## TABLE VIII

## ASSESSMENT OF RAILROAD PROPERTY SPREAD TO ILLINOIS COUNTIES; TOTAL VALUATION DETERMINED BY TAX COMMISSION AND LOCAL ASSESSORS FOR EACH COUNTY FOR EVERY RAILROAD AND RAILROAD SYSTEM

Assessment Year 1935

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| GRAND TOTAL | 11,997.7415 | $433,899,167 | $15,186,539 | $449,085,706 | $38,218,849 |
| Adams - Total | 93.2044 | 2,890,468 | 49,055 | 2,939,523 | 117,781 |
| C.1-Chgo.Burl.& Qcy.-Main Line | 77.0729 | 2,590,789 | 8,955 | 2,599,744 | 98,302 |
| Wabash System | 16.1315 | 283,086 | 33,500 | 316,586 | 16,139 |
| Wabash System-Secondary Line | .8972 | 124,455 | --- | 124,455 | 13,984 |
| Wabash System-Branch Lines | 15.2343 | 158,631 | 33,500 | 192,131 | 2,155 |
| C.2-Quincy, Omaha & Kansas City | --- | 16,593 | 6,600 | 23,193 | 3,340 |
| Alexander - Total | 92.5380 | 1,807,672 | 23,092 | 1,830,764 | 149,017 |
| C.1-C. & E. I. System-So. Div. | 17.3449 | 351,279 | 2,169 | 353,448 | 6,084 |
| N. Y. C. System-Cairo Div. | 6.5538 | 252,849 | 600 | 253,449 | 26,184 |
| I. C. System- So. Ill. | 8.4593 | 141,810 | 2,358 | 144,168 | 4,505 |
| Missouri-Pacific System | 33.1023 | 653,154 | 16,890 | 670,044 | 78,020 |
| Missouri-Pacific | 7.1483 | 282,757 | 345 | 283,102 | 16,070 |
| Cairo & Thebes | 25.9540 | 370,397 | 16,545 | 386,942 | 61,950 |
| Mobile & Ohio | 27.0777 | 377,583 | 1,075 | 378,658 | 34,224 |
| St. Louis Southwestern | --- | 30,997 | --- | 30,997 | --- |
| Bond - Total | 57.8873 | 1,940,786 | 2,250 | 1,943,036 | 36,834 |
| C.1-C.B. & Q.Sys.-Jack. & St.Lo. | 27.1119 | 841,298 | 820 | 842,118 | 13,262 |
| Penn. System-St. Louis Div. | 22.6032 | 890,677 | 1,295 | 891,972 | 16,022 |
| N.Y.C.& St.L.Sys.-Tol.St.L.&W. | 8.1722 | 208,811 | 135 | 208,946 | 7,550 |
| Boone - Total | 51.6373 | 1,362,147 | 13,940 | 1,376,087 | 48,140 |
| C.1-Chicago & North Western | 45.3958 | 1,222,996 | 13,915 | 1,236,911 | 46,835 |
| Ill.Cent.Sys.-Chgo.Mad.& No. | 6.2415 | 139,151 | 25 | 139,176 | 1,305 |
| Brown - Total | 23.6383 | 251,063 | 313 | 251,376 | 3,415 |
| C.1-Wabash System-Branch Line | 23.6383 | 251,063 | 313 | 251,376 | 3,415 |
| Bureau - Total | 211.6774 | 6,364,351 | 12,366 | 6,376,717 | 132,919 |
| C.1-Chgo. Burl. & Qcy. System | 102.9102 | 3,231,966 | 2,440 | 3,234,406 | 44,854 |
| Chgo. Burl. & Qcy. | 72.8068 | 2,724,580 | 2,265 | 2,726,845 | 42,230 |
| Ill. Val. & No. | 30.1034 | 507,386 | 175 | 507,561 | 2,624 |
| C.M.St.P.& P.Sys.-Rochelle &S | 11.0434 | 202,157 | 245 | 202,402 | 4,615 |
| Chicago & North Western | 39.1275 | 1,021,271 | 840 | 1,022,111 | 10,302 |
| Chgo. Rock Is. & Pac. Sys. | 44.8514 | 1,635,507 | 3,996 | 1,639,503 | 66,655 |
| Chgo. Rock Is. & Pac. | 40.5277 | 1,550,896 | 3,996 | 1,554,892 | 66,655 |
| Chgo.Rock Is.& Pac.-P.& B.V. | 4.3237 | 84,611 | --- | 84,611 | --- |
| N.Y.C.-Ill. Div. | 7.0831 | 237,290 | 4,845 | 242,135 | 6,096 |
| C.3-DePue & Northern | .7102 | 3,535 | --- | 3,535 | 397 |
| Hooppole,Yorktown & Tampico | 4.6559 | 9,429 | --- | 9,429 | --- |
| C.3-S. LaSalle & Bureau County | 1.2957 | 23,196 | --- | 23,196 | --- |
| Calhoun - No railroad property. | | | | | |
| Carroll - Total | 101.0519 | 3,624,762 | 49,740 | 3,674,502 | 123,576 |
| C.1-C.B.& Q.Sys.-Chgo.Burl.& No. | 47.3386 | 1,758,699 | 2,190 | 1,760,889 | 47,996 |
| Chgo.Mil.St.Paul & Pac.Sys. | 53.7133 | 1,866,063 | 47,550 | 1,913,613 | 75,580 |
| C.M.St.P.& P.-Main Line | 28.7820 | 1,403,385 | 47,550 | 1,450,935 | 70,140 |
| C.M.St.P.& P.-Sec. Line | 24.9313 | 462,678 | --- | 462,678 | 5,440 |
| Cass - Total | 54.1572 | 1,288,061 | 11,711 | 1,299,772 | 127,242 |
| C.1-Alton System-B.J.& R. | 2.4506 | 44,659 | 4,875 | 49,534 | 320 |
| Balt. & Ohio System-Spr. Br. | 25.7419 | 519,422 | 330 | 519,752 | 3,481 |
| C.B.& Q.System-St.L.R.I.&C. | 10.8535 | 712,215 | 6,440 | 718,655 | 122,891 |
| C.2-Jacksonville & Havana | 15.1112 | 11,765 | 66 | 11,831 | 550 |
| Champaign - Total | 176.6035 | 3,384,520 | 70,323 | 3,454,843 | 160,074 |
| C.1-Chgo.& East.Ill.-No.Div. | 37.4135 | 789,898 | 733 | 790,631 | 5,335 |
| N.Y.C.Sys.-Peo.& East.Div. | 29.1831 | 663,735 | 61,400 | 725,135 | 127,005 |
| Illinois Central System | 40.1777 | 587,604 | 1,540 | 589,144 | 11,224 |
| I.C.System-Central Ill.Brs. | 39.8942 | 581,736 | 1,540 | 583,276 | 11,224 |
| I.C.Sys.-Gil.E.St.Lo.& Carb. | .2835 | 5,868 | --- | 5,868 | --- |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Champaign - Concluded | | | | | |
| Wabash System---------------- | 46.6279 | 1,048,227 | 3,800 | 1,052,027 | 9,065 |
| Wabash System-Main Line----- | 34.9428 | 917,224 | 2,870 | 920,094 | 7,868 |
| Wabash System-Branch Line--- | 11.6851 | 131,003 | 930 | 131,933 | 1,197 |
| C.1-S-Ill.Term.System-Ill.Trac.-- | 23.2013 | 295,056 | 2,850 | 297,906 | 7,445 |
| | | | | | |
| Christian - Total----------------- | 106.6664 | 3,127,715 | 26,854 | 3,154,569 | 105,962 |
| C.1-Baltimore & Ohio System------ | 46.3516 | 930,369 | 768 | 931,137 | 8,371 |
| B.& O.System-Springfield Br. | 30.8589 | 622,364 | 450 | 622,814 | 5,355 |
| B.& O.Sys.-Cinn.Ind.&Western | 15.4927 | 308,005 | 318 | 308,323 | 3,016 |
| Chgo.& East.Ill.System------- | 3.8858 | 142,902 | 4,522 | 147,424 | 5,250 |
| C.& E.I.-Northern Div.------ | 3.8858 | 136,544 | 50 | 136,594 | 5,250 |
| C.& E.I.-East.Ill.& Peo.-R/W | --- | 6,358 | 4,472 | 10,830 | --- |
| Chgo. & Ill. Midland--------- | 14.4570 | 519,688 | 20,264 | 539,952 | 76,071 |
| N.Y.C.System-St.Louis Div.--- | 10.9411 | 466,104 | 80 | 466,184 | 3,581 |
| Wabash System-Main Line------ | 31.0309 | 1,068,652 | 1,220 | 1,069,872 | 12,689 |
| | | | | | |
| Clark - Total-------------------- | 65.7612 | 1,562,573 | 2,300 | 1,564,873 | 15,926 |
| C.1-N.Y.C.System-Cairo Div.------ | 21.1326 | 420,208 | 90 | 420,298 | 4,709 |
| Pennsylvania System---------- | 29.9224 | 1,130,469 | 2,210 | 1,132,679 | 11,069 |
| P.C.C.& St.L.-St.Lo.Div.---- | 29.1483 | 1,108,516 | 2,210 | 1,110,726 | 11,069 |
| Terre Haute & Peoria-------- | .7741 | 21,953 | --- | 21,953 | --- |
| C.3-Kansas & Sidell System------- | 14.7062 | 11,896 | --- | 11,896 | 148 |
| Casey & Kansas------------- | 13.3994 | 10,999 | --- | 10,999 | 148 |
| Yale Short Line------------ | 1.3068 | 897 | --- | 897 | --- |
| | | | | | |
| Clay - Total--------------------- | 68.6892 | 1,681,688 | --- | 1,681,688 | 102,762 |
| C.1-Baltimore & Ohio System------ | 48.5525 | 1,366,653 | --- | 1,366,653 | 87,320 |
| B.& O.System-St.Lo.Div.----- | 22.9243 | 866,193 | --- | 866,193 | 85,000 |
| B.& O.System-Springfield Br. | 25.6282 | 500,460 | --- | 500,460 | 2,320 |
| I.C.System-So.Ill.& Ky.Div.-- | 20.1367 | 315,035 | --- | 315,035 | 15,442 |
| | | | | | |
| Clinton - Total------------------ | 83.6923 | 2,376,588 | 7,056 | 2,383,644 | 32,519 |
| C.1-Balt.& Ohio Sys.-St.Lo.Div.-- | 30.7620 | 1,043,501 | 1,100 | 1,044,601 | 21,307 |
| C.B.& Q.Sys.-Jack.& St.Lo.Div | 15.3902 | 604,838 | 950 | 605,788 | 2,492 |
| Louisville & Nashville-M.I.-- | 3.9158 | 90,904 | 800 | 91,704 | 4,110 |
| Missouri-Illinois------------ | 2.1775 | 20,151 | 50 | 20,201 | --- |
| Southern--------------------- | 31.4468 | 617,194 | 4,156 | 621,350 | 4,610 |
| | | | | | |
| Coles - Total-------------------- | 83.2795 | 2,514,488 | 60,550 | 2,575,038 | 175,913 |
| C.1-N.Y.C.System-St.Louis Div.--- | 27.8998 | 1,212,935 | 32,250 | 1,245,185 | 102,912 |
| Ill.Cent.System-Peoria Div.-- | 16.2792 | 327,448 | 27,160 | 354,608 | 29,867 |
| N.Y.C.& St.L.Sys.-Tol.St.L.&W | 31.8633 | 844,717 | 1,055 | 845,772 | 41,537 |
| Penn.Sys.-Terre Haute & Peo.- | 5.2832 | 128,047 | 85 | 128,132 | 1,597 |
| C.3-Kansas & Sidell Sys.-C.& K.-- | 1.9540 | 1,341 | --- | 1,341 | --- |
| | | | | | |
| Cook - Total--------------------- | 813.5676 | 134,162,330 | 9,715,540 | 143,877,870 | 24,369,828 |
| C.1-Alton------------------------ | 26.4331 | 1,738,909 | 138,440 | 1,877,349 | 395,718 |
| Atchison Topeka & Santa Fe--- | 20.1926 | 2,268,268 | 243,374 | 2,511,642 | 552,359 |
| Baltimore & Ohio System------ | 3.9641 | 881,369 | 106,981 | 988,350 | 129,784 |
| Baltimore & Ohio & Chicago-- | 1.6701 | 508,486 | 106,833 | 615,319 | 44,844 |
| Baltimore & Ohio Connecting- | 2.2940 | 372,883 | 148 | 373,031 | 84,940 |
| Chesapeake & Ohio------------ | --- | 76,919 | 4,092 | 81,011 | --- |
| Chgo.Burl.& Qcy.-Main Line--- | 15.4843 | 3,869,570 | 1,015,271 | 4,884,841 | 1,697,726 |
| Chgo.& East.Ill.-No.Div.----- | 11.8609 | 1,070,444 | 126,118 | 1,196,562 | 46,877 |
| Chicago & Erie--------------- | --- | 143,260 | 8,029 | 151,289 | --- |
| Chicago Great Western-------- | 5.5614 | 300,059 | 42,550 | 342,609 | 12,580 |
| Chgo.Indpls.& Louisville----- | --- | 89,132 | 2,472 | 91,604 | --- |
| Chgo.Mil.St.Paul & Pac.Sys.-- | 62.1902 | 4,940,044 | 443,307 | 5,383,351 | 681,559 |
| C.M.St.P.& P.-Main Line----- | 55.4366 | 4,551,796 | 442,212 | 4,994,008 | 679,344 |
| C.M.St.P.& P.-Sec.Line------ | 4.8068 | 144,860 | 7 | 144,867 | 290 |
| Chgo.Terre Haute & So.East.- | 1.9468 | 243,388 | 1,088 | 244,476 | 1,925 |
| Chicago & North Western Sys.- | 108.5352 | 11,807,809 | 1,601,032 | 13,408,841 | 4,042,665 |
| Chicago Rock Is.& Pac.System- | 40.6838 | 4,718,741 | 286,427 | 5,005,168 | 2,356,123 |
| Chgo.Rock Is.& Pac.-MainLine | 26.1337 | 4,040,562 | 286,427 | 4,326,989 | 2,316,029 |
| Beverly Branch-------------- | 6.7601 | 227,182 | --- | 227,182 | 16,597 |
| So.Chgo.& Irondale Br.------ | 7.7900 | 450,997 | --- | 450,997 | 23,497 |
| Elgin, Joliet & Eastern Sys.- | 28.4769 | 2,648,315 | 28,477 | 2,676,792 | 93,260 |
| Chgo.Lake Shore & Eastern--- | 1.8159 | 1,127,550 | --- | 1,127,550 | 48,685 |
| Elgin, Joliet & Eastern----- | 26.6610 | 1,520,765 | 28,477 | 1,549,242 | 44,575 |
| Grand Trunk Western---------- | 25.7928 | 1,302,600 | 34,212 | 1,336,812 | 129,268 |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Cook - Concluded | | | | | |
| Illinois Central System | 32.0953 | 1,201,918 | 67,081 | 1,268,999 | 110,255 |
| Cook County Branches | 9.1500 | 347,197 | 24,617 | 371,814 | 50,542 |
| Chicago, Madison & Northern | 16.7553 | 681,757 | 40,854 | 722,611 | 52,210 |
| Kensington & Eastern | 6.1900 | 172,964 | 1,610 | 174,574 | 7,503 |
| Minn.St.Paul & S.S.Marie Sys. | 23.2561 | 1,477,022 | 90,541 | 1,567,563 | 351,816 |
| Central Terminal | --- | 427,551 | 67,862 | 495,413 | 215,650 |
| Wisconsin Central | 23.2561 | 1,049,471 | 22,679 | 1,072,150 | 135,166 |
| New York Central System | 27.9061 | 5,227,525 | 215,517 | 5,443,042 | 1,046,688 |
| Joliet & Northern Indiana | 13.7360 | 326,684 | 3,434 | 330,118 | 6,647 |
| Michigan Central | 6.5201 | 1,974,360 | 38,215 | 2,012,575 | 211,780 |
| N.Y.C.-Main Line | 7.6500 | 2,926,481 | 173,868 | 3,100,349 | 828,261 |
| New York, Chgo.& St.Louis | 10.5182 | 869,505 | 215,088 | 1,084,593 | 118,973 |
| Pennsylvania System | 57.4157 | 14,668,107 | 575,756 | 15,243,863 | 4,721,084 |
| Englewood Connecting | 2.3409 | 80,440 | 15,778 | 96,218 | 632 |
| P.C.C.& St.L.-Chgo.Div. | 26.8269 | 6,342,147 | 122,312 | 6,464,459 | 519,291 |
| Pitt.Ft.Wayne & Chgo. | 13.2691 | 7,843,500 | 423,620 | 8,267,120 | 4,194,665 |
| South Chicago & Southern | 14.9788 | 402,020 | 14,046 | 416,066 | 6,496 |
| Pere Marquette | --- | 96,402 | 6,023 | 102,425 | --- |
| Wabash System-Main Line | 20.8991 | 916,461 | 257,598 | 1,174,059 | 17,425 |
| C.1-S-Balt.& Ohio Chgo.Terminal | 61.1974 | 10,213,058 | 210,462 | 10,423,520 | 628,634 |
| Belt Ry. of Chicago | 25.2171 | 7,980,580 | 146,182 | 8,126,762 | 308,400 |
| Chicago River & Indiana Sys. | 18.1472 | 7,535,852 | 2,294,635 | 9,830,487 | 150,964 |
| Chicago Junction Ry. | 2.3593 | 749,220 | 101,833 | 851,053 | 35,024 |
| Chicago River & Indiana | 3.0027 | 1,338,110 | 446,397 | 1,784,507 | --- |
| Union Stk.Yards & Tran.Co. | 9.1752 | 4,894,578 | 1,746,405 | 6,640,983 | 72,814 |
| Chicago Junction RR (Elev.) | 3.6100 | 553,944 | --- | 553,944 | 43,126 |
| Chicago Union Station | 1.2868 | 17,104,389 | 57,819 | 17,162,208 | 4,036,929 |
| Chicago & Western Indiana | 26.9698 | 9,956,937 | 177,221 | 10,134,158 | 518,944 |
| Indiana Harbor Belt | 34.5600 | 5,002,100 | 306,515 | 5,308,615 | 204,949 |
| C.2-S-Chicago & Calumet River | 1.1299 | 31,220 | 16,095 | 47,315 | 796 |
| Chgo.Heights Term.Trans. | 6.6900 | 416,800 | 12,616 | 429,416 | 19,485 |
| Chicago & Ill.Western | 10.6392 | 730,118 | 37 | 730,155 | 12,811 |
| Chicago Produce Terminal | --- | 1,082,261 | 570 | 1,082,831 | 227,086 |
| Chicago Short Line | 1.1201 | 232,168 | 7,370 | 239,538 | 32,037 |
| Chgo.W.Pullman & Southern | 1.0326 | 305,951 | 20,220 | 326,171 | 17,350 |
| Illinois Northern | 3.4623 | 327,424 | 6,512 | 333,936 | 15,475 |
| Manufacturers Junction | 1.7820 | 223,344 | 3,775 | 227,119 | 74,960 |
| Pullman | 4.4888 | 234,450 | 21,416 | 255,866 | 6,678 |
| C.3-S-Calumet Western | 3.4222 | 130,526 | --- | 130,526 | 169 |
| Chicago, Peoria & Western | .5549 | 7,700 | --- | 7,700 | --- |
| C.4-Chicago, Aurora & Elgin | 13.0011 | 321,199 | 44,279 | 365,478 | 53,619 |
| Chicago No.Shore & Milwaukee | 20.4536 | 833,373 | 30,550 | 863,923 | 92,794 |
| Chicago Rapid Transit | 57.1468 | 11,096,753 | 849,343 | 11,946,096 | 1,463,588 |
| Chicago So.Shore & So.Bend | --- | 81,536 | 551 | 82,087 | --- |
| North Shore & Western | --- | 2,212 | 986 | 3,198 | --- |
| Crawford - Total | 45.3358 | 946,436 | 5,565 | 952,001 | 44,368 |
| C.1-N.Y.C.Sys.-Cairo Div. | 24.2761 | 511,150 | 585 | 511,735 | 15,049 |
| I.C.Sys.Indpls.Br. | 21.0597 | 435,286 | 4,980 | 440,266 | 29,319 |
| Cumberland - Total | 53.1906 | 1,392,481 | 1,516 | 1,393,997 | 9,131 |
| C.1-I.C.System-Peoria Div. | 17.5302 | 259,846 | 70 | 259,916 | 4,545 |
| N.Y.C.& St.L.Sys.-T.St.L.&W. | 7.6771 | 184,205 | 70 | 184,275 | 776 |
| Penn.Sys.-P.C.C.& St.L.-St.L.Div. | 20.8534 | 943,369 | 1,120 | 944,489 | 3,810 |
| C.3-Kansas & Sidell Sys.-Y.S.L. | 7.1299 | 5,061 | 256 | 5,317 | --- |
| DeKalb - Total | 166.3897 | 4,485,137 | 9,735 | 4,494,872 | 111,126 |
| C.1-Chgo.Burl.& Qcy.System | 23.9535 | 832,724 | 525 | 833,249 | 17,103 |
| Chicago Burlington & Quincy | 5.3974 | 250,152 | 275 | 250,427 | 11,220 |
| Chicago & Iowa | 18.5561 | 582,572 | 250 | 582,822 | 5,683 |
| Chicago & Great Western | 23.9299 | 433,318 | 200 | 433,518 | 22,190 |
| Chgo.Mil.St.Paul & Pac.Sys. | 43.3247 | 1,126,161 | 8,505 | 1,134,666 | 25,085 |
| Chicago Milwaukee & Gary | 25.1506 | 455,690 | 4,170 | 459,860 | 4,090 |
| C.M.St.P.& Pac.-Main Line | 18.1741 | 670,471 | 4,335 | 674,806 | 20,995 |
| Chicago & North Western | 61.0799 | 1,754,945 | 315 | 1,755,260 | 36,943 |
| Ill.Cent.Sys.-Chgo.Mad.& No. | 14.1017 | 337,989 | 190 | 338,179 | 9,805 |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| DeWitt - Total | 96.2235 | 1,992,391 | 49,015 | 2,041,406 | 128,564 |
| C.1-Illinois Central System | 56.4680 | 1,289,355 | 47,880 | 1,337,235 | 118,194 |
| Central Illinois Branches | 23.7040 | 344,957 | 170 | 345,127 | 2,877 |
| Gil.E.St.Lo.& Carbondale | 32.7640 | 944,398 | 47,710 | 992,108 | 115,317 |
| N.Y.C.System-Peo. & East. | 4.7756 | 80,482 | 50 | 80,532 | 3,872 |
| Penn.Sys.-Terre Haute & Peo. | 18.6964 | 452,883 | 85 | 452,968 | 2,778 |
| C.1-S-Ill.Term.Sys.-Ill.Traction | 16.2835 | 169,671 | 1,000 | 170,671 | 3,720 |
| Douglas - Total | 76.7073 | 2,033,386 | --- | 2,033,386 | 50,459 |
| C.1-Balt.& Ohio Sys.-Cinn.Ind.&W. | 27.9514 | 566,603 | --- | 566,603 | 8,153 |
| Chgo.& East.Ill.-No.Div. | 25.4695 | 899,240 | --- | 899,240 | 37,503 |
| N.Y.C.& St.L.Sys.-T.St.L.& W. | .6027 | 13,078 | --- | 13,078 | --- |
| Penn.Sys.-Terre Haute & Peo. | 22.6837 | 554,465 | --- | 554,465 | 4,803 |
| DuPage - Total | 162.9961 | 5,923,242 | 90,410 | 6,013,652 | 404,414 |
| C.1-Atchison Topeka & Santa Fe | 4.9051 | 253,302 | 35 | 253,337 | 50 |
| Chgo. Burl. & Quincy | 21.6661 | 1,229,027 | 13,195 | 1,242,222 | 105,367 |
| Chicago Great Western | 17.7415 | 335,859 | 4,600 | 340,459 | 5,625 |
| Chgo.Mil.St.Paul & Pac.Sys. | 14.0943 | 716,608 | 10,945 | 727,553 | 71,450 |
| C.M.St.P.& P.Sys.-Main Line | 12.2155 | 667,798 | 10,945 | 678,743 | 71,450 |
| C.M.St.P.& P.Sys.-Sec.Lines | 1.8788 | 48,810 | --- | 48,810 | --- |
| Chicago & North Western | 25.0750 | 1,230,288 | 30,035 | 1,260,323 | 77,836 |
| Elgin Joliet & Eastern | 18.7612 | 950,260 | 290 | 950,550 | 36,078 |
| Ill.Cent.Sys.-Chgo.Mad.& No. | 21.1553 | 492,802 | 820 | 493,622 | 4,932 |
| C.2-S-Chicago & Ill.Western | --- | --- | 160 | 160 | --- |
| C.4-Chicago Aurora & Elgin | 39.5976 | 715,096 | 30,330 | 745,426 | 103,076 |
| Edgar - Total | 152.2759 | 3,290,146 | 2,951 | 3,293,097 | 70,486 |
| C.1-B.& O.Sys.-Cinn.Ind.& West. | 21.4934 | 444,107 | 631 | 444,738 | 6,457 |
| C.M.St.P.& P.Sys.-Chgo.T.H.&SE. | 1.8284 | 33,859 | --- | 33,859 | 30 |
| New York Central System | 54.4402 | 1,630,302 | 2,070 | 1,632,372 | 47,596 |
| N.Y.C.System-Cairo Div. | 28.9252 | 644,956 | 375 | 645,331 | 7,612 |
| N.Y.C.System-St.Lo.Div. | 25.5150 | 985,346 | 1,695 | 987,041 | 39,984 |
| N.Y.C.& St.L.Sys.-T.St.L.& W. | 19.8400 | 466,693 | 100 | 466,793 | 4,058 |
| Penn.Sys.-Terre Haute & Peo. | 26.9466 | 685,559 | 150 | 685,709 | 8,441 |
| C.3-Kansas & Sidell System | 27.7273 | 21,026 | --- | 21,026 | 296 |
| Casey & Kansas | 3.7273 | 2,940 | --- | 2,940 | 148 |
| Kansas & Sidell | 24.0000 | 18,086 | --- | 18,086 | 148 |
| C.4-Terre Haute & Western (R/W) | --- | 8,600 | --- | 8,600 | 3,608 |
| Edwards - Total | 35.8195 | 595,096 | 130 | 595,226 | 7,374 |
| C.1-Ill.Cent.Sys.-Peoria Div. | 22.3612 | 322,372 | 50 | 322,422 | 1,944 |
| N.Y.C.System - Cairo Div. | 3.6700 | 75,630 | --- | 75,630 | 760 |
| Southern | 9.7883 | 197,094 | 80 | 197,174 | 4,670 |
| Effingham - Total | 83.5617 | 2,267,867 | 2,855 | 2,270,722 | 57,230 |
| C.1-B.& O.System-Springfield Br. | 22.4068 | 438,186 | 450 | 438,636 | 2,120 |
| Chicago & East.Ill.System | 13.9281 | 272,610 | 50 | 272,660 | 887 |
| C.& E.I.-Northern Div. | 10.1661 | 207,867 | 30 | 207,897 | 226 |
| C.& E.I.-Southern Div. | 3.7620 | 64,743 | 20 | 64,763 | 661 |
| Illinois Central System | 11.6584 | 178,634 | 255 | 178,889 | 1,475 |
| I.C.-Indianapolis Br. | 11.3171 | 174,057 | 255 | 174,312 | 1,475 |
| I.C.-So.Ill.& Kentucky | .3413 | 4,577 | --- | 4,577 | --- |
| Penn.System-St.Louis Div. | 25.4832 | 1,271,262 | 2,050 | 1,273,312 | 51,759 |
| Wabash System-Branch Line | 10.0852 | 107,175 | 50 | 107,225 | 989 |
| Fayette - Total | 60.5940 | 1,753,004 | 1,489 | 1,754,493 | 36,345 |
| C.1-B.& O.Sys.-Springfield Br. | 1.3279 | 24,834 | --- | 24,834 | 15 |
| Chgo.& East.Ill.Syst.-So.Div. | 16.6563 | 282,792 | 56 | 282,848 | 3,157 |
| N.Y.C.& St.L.Sys.-T.St.L.& W. | 16.7410 | 401,817 | 463 | 402,280 | 5,412 |
| Penn.System-St.Louis Div. | 25.8688 | 1,033,716 | 970 | 1,034,686 | 27,761 |
| C.& E.I.Sys.-East.Ill.& Peo.(R/W) | --- | 9,845 | --- | 9,845 | --- |
| Ford - Total | 81.1582 | 1,576,443 | 431 | 1,576,874 | 29,527 |
| C.1-Illinois Central System | 31.0973 | 668,861 | 220 | 669,081 | 12,450 |
| I.C.Sys.-Central Ill.Brs. | 5.4712 | 80,816 | 70 | 80,886 | 2,168 |
| I.C.Sys.-Gil.E.St.Lo.&Carbon. | 25.6261 | 558,045 | 150 | 588,195 | 10,282 |
| N.Y.C.& St.Lo.Sys.-L.E.& W. | 28.5966 | 515,080 | 186 | 515,266 | 10,434 |
| Toledo Peoria & Western | 5.9902 | 24,124 | 25 | 24,149 | 436 |
| Wabash System-Main Line | 15.4741 | 368,378 | --- | 368,378 | 6,207 |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Franklin - Total | 127.1461 | 2,953,461 | 1,690 | 2,955,151 | 118,108 |
| C.1-C.B.& Q.System-No.& So. | 19.3203 | 927,687 | 139 | 927,826 | 19,280 |
| Chgo.& East.Ill.Sys.-So.Div. | 23.2954 | 500,443 | 188 | 500,631 | 11,923 |
| Illinois Central System | 70.0758 | 1,307,769 | 1,311 | 1,309,080 | 77,405 |
| I.C.System-So.Ill.Brs. | 51.8655 | 1,030,255 | 540 | 1,030,795 | 69,458 |
| I.C.System-So.Ill.& Kentucky | 18.2103 | 277,514 | 771 | 278,285 | 7,947 |
| Mo.Pac.Sys.-Branch Lines | 14.4546 | 217,562 | 52 | 217,614 | 9,500 |
| Fulton - Total | 143.1033 | 2,994,700 | 2,275 | 2,996,975 | 35,472 |
| C.1-Chgo.Burl.& Qcy.System | 96.4727 | 2,661,126 | 1,445 | 2,662,571 | 28,450 |
| Chgo.Burl.& Quincy | 51.2549 | 1,678,305 | 575 | 1,678,880 | 21,999 |
| Fulton Co.Narrow Gauge | 28.7496 | 480,198 | 45 | 480,243 | 929 |
| St.Lo.Rock Is.& Chgo. | 16.4682 | 502,623 | 825 | 503,448 | 5,522 |
| Chgo.& No.Western-(Minn.&St.L.) | --- | 35,410 | --- | 35,410 | --- |
| I.C.Sys.-Central Ill.Brs. | --- | --- | 500 | 500 | --- |
| Minneapolis & St. Louis | 12.9586 | 165,046 | 225 | 165,271 | 5,748 |
| Toledo Peoria & Western | 33.6720 | 133,118 | 105 | 133,223 | 1,274 |
| Gallatin - Total | 31.6033 | 594,849 | 8,219 | 603,068 | 8,212 |
| C.1-B.& O.Sys.-Springfield Br. | 16.7424 | 346,741 | 250 | 346,991 | 2,890 |
| L.& N.System-Shawneetown Br. | 13.5652 | 224,439 | 7,969 | 232,408 | 5,322 |
| N.Y.C.System-Cairo Div. | 1.2957 | 23,669 | --- | 23,669 | --- |
| Greene - Total | 81.7771 | 1,501,146 | 12,455 | 1,513,601 | 32,691 |
| C.1-Alton System | 57.9439 | 993,108 | 11,865 | 1,004,973 | 26,476 |
| Bloom,Jack. & Rood. | 16.2864 | 398,975 | 11,265 | 410,240 | 17,203 |
| Qcy. Carrollton & St, Louis | 19.6724 | 225,834 | 300 | 226,134 | 7,293 |
| St. Louis Jack. & Chicago | 21.9851 | 368,299 | 300 | 368,599 | 1,980 |
| C.B. & Q.Sys.-St.L.R.I. & C. | 23.8332 | 508,038 | 590 | 508,628 | 6,215 |
| Grundy - Total | 81.3705 | 3,515,898 | 3,084 | 3,518,982 | 109,438 |
| C.1-Alton | 20.0108 | 594,038 | 2,075 | 596,113 | 4,215 |
| Atchison Topeka & Santa Fe | 20.1879 | 1,073,961 | --- | 1,073,961 | 12,083 |
| Chgo. Rock Is. & Pac. | 20.2171 | 891,400 | 675 | 892,075 | 89,360 |
| Elgin Joliet & Eastern | 20.9547 | 956,499 | 334 | 956,833 | 3,780 |
| Hamilton - Total | 36.6970 | 724,857 | 22,055 | 746,912 | 8,655 |
| C.1-Louisville & Nashville Sys. | 36.6970 | 724,857 | 22,055 | 746,912 | 8,655 |
| Lou. & Nash.-Main Line | 22.4220 | 502,046 | 15,050 | 517,096 | 6,375 |
| Shawneetown-Branch | 14.2750 | 222,811 | 7,005 | 229,816 | 2,280 |
| Hancock - Total | 111.9919 | 2,070,221 | 1,285 | 2,071,506 | 17,890 |
| C.1-Atchison Topeka & Santa Fe | 7.2790 | 401,584 | 245 | 401,829 | 4,337 |
| Chgo.Burl. & Quincy | 41.3621 | 1,255,095 | 525 | 1,255,620 | 6,649 |
| Toledo Peoria & Western | 41.7404 | 165,979 | 120 | 166,099 | 3,114 |
| Wabash System-Branch Line | 21.6104 | 247,563 | 395 | 247,958 | 3,790 |
| Hardin - Total | 8.7305 | 135,297 | 50 | 135,347 | 6,559 |
| C.1-I.C.System-So.Illinois Brs. | 8.7305 | 135,297 | 50 | 135,347 | 6,559 |
| Henderson - Total | 75.3257 | 2,701,506 | 1,530 | 2,703,036 | 15,846 |
| C.1-Atchison Topeka & Santa Fe | 22.5155 | 1,206,496 | 1,210 | 1,207,706 | 10,643 |
| Chgo.Burl. & Quincy System | 47.1849 | 1,468,383 | 320 | 1,468,703 | 4,547 |
| Chgo.Burl. & Quincy | 32.4061 | 1,171,280 | 245 | 1,171,525 | 4,288 |
| St.Lo.Rock Is. & Chgo. | 14.7788 | 297,103 | 75 | 297,178 | 259 |
| Minneapolis & St. Louis | .7775 | 7,061 | --- | 7,064 | --- |
| Toledo Peoria & Western | 4.8478 | 19,566 | --- | 19,566 | 656 |
| Henry - Total | 125.4169 | 3,414,254 | 5,805 | 3,420,059 | 70,218 |
| C.1-Chgo.Burl. & Quincy System | 62.4063 | 1,897,824 | 715 | 1,898,539 | 25,226 |
| Chgo.Burl. & Quincy | 35.2583 | 1,302,247 | 490 | 1,302,737 | 20,864 |
| St. Lo.Rock Is. & Chgo. | 27.1480 | 595,577 | 225 | 595,802 | 4,362 |
| Chgo. Rock Is. & Pac. System | 58.8881 | 1,507,568 | 5,090 | 1,512,658 | 44,480 |
| Chgo.Rock Is. & Pac. | 27.7027 | 999,384 | 4,320 | 1,003,704 | 27,030 |
| Rock Island & Peoria | 31,1854 | 508,184 | 770 | 508,954 | 17,450 |
| C.3-Hooppole Yorktown & Tampico | 4.1225 | 8,862 | --- | 8,862 | 512 |
| Iroquois - Total | 170.0858 | 3,853,450 | 1,033 | 3,854,483 | 43,823 |
| C.1-Chgo. & East. Ill. System | 72.7143 | 1,748,207 | 623 | 1,748,830 | 25,022 |
| C. & E.I.-Northern Div. | 52.4727 | 1,534,473 | 377 | 1,534,850 | 24,117 |
| C. & E.I.-Branch Lines | 20.2416 | 213,734 | 246 | 213,980 | 905 |
| C.M.St.P.& P.Sys.-C.T.H.& SE. | 35.8264 | 780,065 | 190 | 780,255 | 7,892 |
| E.J. & E.System-C.L.S.& E. | --- | 249,369 | --- | 249,369 | --- |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Iroquois - Concluded | | | | | |
| I.C.Sys.-Gil.E.St.L.& Carb. | 9.5335 | 221,372 | 110 | 221,482 | 1,330 |
| N.Y.C.Sys.-Cinn.LaFay.& Chgo. | 20.4989 | 722,234 | --- | 722,234 | 6,545 |
| Toledo Peoria & Western | 31.5127 | 132,203 | 110 | 132,313 | 3,034 |
| Jackson - Total | 130.3851 | 2,416,562 | 4,420 | 2,420,982 | 76,882 |
| C.1-Illinois Central System | 49.9114 | 1,013,304 | 3,160 | 1,016,464 | 16,558 |
| Gilman E.St.Lo.& Carb. | 21.9375 | 515,582 | 3,040 | 518,622 | 10,638 |
| So.Illinois Branches | 27.9739 | 497,722 | 120 | 497,842 | 5,920 |
| Missouri Pacific System | 46.2493 | 931,413 | 310 | 931,723 | 15,735 |
| Mo.Pac.System-Main Line | 22.7298 | 637,417 | 210 | 637,627 | 10,825 |
| Mo.Pac.System-Branch Lines | 23.5195 | 293,996 | 100 | 294,096 | 4,910 |
| Mobile & Ohio | 34.2244 | 396,237 | 950 | 397,187 | 44,589 |
| St.Lo.Southwestern (Mo.Pac.) | --- | 75,608 | --- | 75,608 | --- |
| Jasper - Total | 51.6599 | 717,609 | 1,427 | 719,036 | 7,705 |
| C.1-Illinois Central System | 47.5841 | 714,661 | 1,427 | 716,088 | 7,554 |
| Indianapolis Branch | 23.9401 | 351,477 | 1,352 | 352,829 | 1,657 |
| Peoria Division | 23.6440 | 363,184 | 75 | 363,259 | 5,897 |
| C.3-K.& S.Sys.-Yale Short Line | 4.0758 | 2,948 | --- | 2,948 | 151 |
| Jefferson - Total | 155.8252 | 3,199,890 | 33,759 | 3,233,649 | 177,431 |
| C.1-C.B.& Q.Sys.-No.& So.Ill. | 25.3820 | 764,328 | 1,185 | 765,513 | 2,210 |
| Chgo.& East.Ill.Sys.-So.Div. | 24.5227 | 431,706 | 660 | 432,366 | 6,974 |
| I.C.System-So.Ill.& Ky. | 24.1019 | 639,008 | 13,265 | 652,273 | 150,602 |
| Lou.& Nash.-Main Line | 26.9142 | 624,368 | 13,575 | 637,943 | 9,685 |
| M.P.Sys.-Ches.& Mt.Vernon | 17.5608 | 204,849 | 4,479 | 209,328 | 3,400 |
| Southern | 26.3220 | 522,176 | 285 | 522,461 | 4,290 |
| C.3-Jefferson Southwestern | 11.0216 | 13,455 | 310 | 13,765 | 270 |
| Jersey - Total | 58.7300 | 690,245 | 5,730 | 695,975 | 4,138 |
| C.1-Alton System | 20.1341 | 356,545 | 3,670 | 360,215 | 3,090 |
| Alton-Main Line | 2.8020 | 84,183 | 1,420 | 85,603 | --- |
| Qcy.Carrollton & St.Louis | 3.2643 | 41,725 | --- | 41,725 | --- |
| St.Louis Jack. & Chicago | 14.0678 | 230,637 | 2,250 | 232,887 | 3,090 |
| C.B.& Q.Sys.-St.L.R.I.& C. | 5.7095 | 115,404 | 100 | 115,504 | 189 |
| C.1-S-Ill.Term.Sys.-Alton & East. | 9.5269 | 190,319 | 1,960 | 192,279 | 662 |
| C.2-Chgo.Springfield & St. Louis | 23.3595 | 27,977 | --- | 27,977 | 197 |
| Jo Daviess - Total | 63.9401 | 2,183,924 | 4,250 | 2,188,174 | 23,540 |
| C.1-C.B.& Q.Sys.-Chgo.Burl.& No. | 22.1911 | 933,638 | 1,395 | 935,033 | 11,004 |
| Chicago Great Western | 31.3701 | 900,514 | 2,800 | 903,314 | 9,590 |
| Chicago & North Western | 10.2975 | 240,612 | 55 | 240,667 | 2,946 |
| I.C.Sys.-Dun.& Dub.Bridge | .0814 | 109,160 | --- | 109,160 | --- |
| Johnson - Total | 89.9636 | 1,681,561 | 585 | 1,682,146 | 63,707 |
| C.1-C.B.& Q.Sys.-Herrin & So.Div. | 8.0027 | 224,568 | --- | 224,568 | 3,394 |
| Chicago & East.Ill.System | 24.7807 | 420,177 | --- | 420,177 | 5,927 |
| C.& E.I.-Southern Div. | 22.6441 | 395,151 | --- | 395,151 | 5,922 |
| C.& E.I.-Branch Lines | 2.1366 | 25,026 | --- | 25,026 | 5 |
| Illinois Central System | 28.9033 | 486,057 | 585 | 486,057 | 49,239 |
| Southern Illinois Brs. | 22.3190 | 332,801 | --- | 332,801 | 6,172 |
| Southern Ill.& Kentucky | 6.5843 | 153,256 | 585 | 153,841 | 43,067 |
| N.Y.C.System-Cairo Div. | 28.2769 | 550,759 | --- | 550,759 | 5,147 |
| Kane - Total | 184.8983 | 6,065,991 | 323,509 | 6,389,500 | 768,467 |
| C.1-Chgo.Burl.& Quincy System | 36.3942 | 2,044,577 | 250,360 | 2,294,937 | 596,789 |
| Chgo.Burl.& Quincy | 22.0831 | 1,604,989 | 250,205 | 1,855,194 | 596,197 |
| Chicago & Iowa | 14.3111 | 439,588 | 155 | 439,743 | 592 |
| Chicago Great Western | 18.3689 | 331,720 | 1,880 | 333,600 | 4,900 |
| Chgo.Mil.St.Paul & Pac.Sys. | 35.0995 | 974,765 | 6,700 | 981,465 | 10,535 |
| Chgo.Mil.& Gary | 15.5665 | 281,772 | 675 | 282,447 | 1,590 |
| Chgo.Mil.St.Paul & Pac.-M.L. | 19.5330 | 692,993 | 6,025 | 699,018 | 8,945 |
| Chicago & North Western | 56.4947 | 1,751,621 | 14,090 | 1,765,711 | 48,198 |
| Elgin Joliet & Eastern | 4.0540 | 193,305 | 180 | 193,485 | 805 |
| Ill.Cent.Sys.-Chgo.Mad.& No. | 18.8220 | 450,382 | 10,209 | 460,591 | 9,622 |
| C.4-Chicago Aurora & Elgin | 15.6650 | 319,621 | 40,090 | 359,711 | 97,618 |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Com- mission | By local assessors | By Tax Com- mission and local assessors | |
| Kankakee - Total------------------ | 155.2418 | 4,019,817 | 22,985 | 4,042,802 | 100,916 |
| C.1-Chgo. & East. Ill. System----- | 32.2239 | 937,712 | 7,335 | 945,047 | 9,388 |
| C.& E.I.-Northern Div.------- | 20.6715 | 786,788 | 700 | 787,488 | 8,250 |
| C.& E.I.-Branch Lines-------- | 11.5524 | 150,924 | 6,635 | 157,559 | 1,138 |
| Chgo.Mil.St.Paul & Pac.Sys.--- | 33.2149 | 664,228 | 6,815 | 671,043 | 4,920 |
| Chgo.Milwaukee & Gary-------- | 13.2939 | 241,790 | 6,745 | 248,535 | 1,330 |
| Chgo.Terre Haute & SE.------- | 19.9210 | 422,438 | 70 | 422,508 | 3,590 |
| E.J.& E.Sys.-C.L.S.& E.Div.--- | --- | 141,892 | --- | 141,892 | --- |
| I.C.Sys.-Cent.Illinois Brs.--- | 28.4998 | 414,173 | 275 | 414,448 | 2,961 |
| New York Central System------- | 52.5153 | 1,660,116 | 8,360 | 1,668,476 | 82,294 |
| Cinn.LaFay.& Chgo.----------- | 12.4710 | 564,965 | 4,860 | 569,825 | 40,320 |
| N.Y.C.-Illinois Div.--------- | 40.0443 | 1,095,151 | 3,500 | 1,098,651 | 41,974 |
| Wabash System-Main Line------- | 8.7879 | 201,696 | 200 | 201,896 | 1,353 |
| Kendall - Total------------------- | 38.9771 | 1,377,106 | 715 | 1,377,821 | 12,291 |
| C.1-Chgo.Burl.& Quincy----------- | 33.4820 | 1,205,631 | 715 | 1,206,346 | 11,903 |
| C.M.St.P.& P.Sys.-C.M.& G.Div. | --- | 9,541 | --- | 9,541 | --- |
| Elgin Joliet & Eastern-------- | 3.5350 | 158,234 | --- | 158,234 | 310 |
| C.3-Illinois Midland------------- | 1.9601 | 3,700 | --- | 3,700 | 78 |
| Knox - Total---------------------- | 145.4817 | 6,657,688 | 908,369 | 7,566,057 | 647,996 |
| C.1-Atchison Topeka & Santa Fe---- | 24.9212 | 1,471,161 | 86,225 | 1,557,386 | 55,763 |
| Chgo.Burl.& Quincy System----- | 88.9045 | 4,970,524 | 821,625 | 5,792,149 | 590,904 |
| Chgo.Burl.& Quincy----------- | 71.3623 | 4,591,769 | 821,550 | 5,413,319 | 588,919 |
| Galesburg & Rio------------- | 12.1912 | 270,323 | 50 | 270,373 | 529 |
| St.Louis Rock Is.& Chgo.----- | 5.3510 | 108,432 | 25 | 108,457 | 1,456 |
| C.R.I.& P.Sys.-Rock Is.& Peo.- | 2.0282 | 29,771 | 4 | 29,775 | --- |
| Minneapolis & St. Louis------- | 15.6275 | 153,277 | 160 | 153,437 | 289 |
| C.2-R.I.S.Sys.-Galesburg & Western | 4.4187 | 9,405 | 5 | 9,410 | 305 |
| C.3-Galesburg & Great Eastern----- | 9.5816 | 23,550 | 350 | 23,900 | 735 |
| Lake - Total---------------------- | 196.5524 | 7,079,295 | 184,290 | 7,263,585 | 451,750 |
| C.1-Chgo.Mil.St.Paul & Pac.System- | 43.8347 | 1,272,711 | 2,590 | 1,275,301 | 20,115 |
| C.M.St.P.& P.-Main Line------ | 24.3877 | 901,771 | 2,590 | 904,361 | 12,840 |
| C.M.St.P.& P.-Secondary Line- | 19.4470 | 370,940 | --- | 370,940 | 7,275 |
| Chicago & North Western------- | 54.8972 | 2,167,812 | 19,490 | 2,187,302 | 107,359 |
| Elgin Joliet & Eastern-------- | 23.9514 | 1,307,760 | 75,305 | 1,383,065 | 73,844 |
| M.St.P.& S.S.M.Sys.-Wis.Cent.- | 25.4738 | 552,614 | 270 | 552,884 | 23,980 |
| C.4-E-Chgo.No.Shore & Milwaukee--- | 48.3953 | 1,778,398 | 86,635 | 1,865,033 | 226,452 |
| LaSalle - Total------------------- | 248.5400 | 7,905,634 | 21,063 | 7,926,697 | 280,287 |
| C.1-Alton Sys.-Dwight & Peo.Div.-- | 12.2666 | 138,012 | 1,255 | . 139,267 | 1,590 |
| Atchison Top.& Santa Fe Sys.-- | 25.6415 | 1,411,020 | 10,010 | 1,421,030 | 70,938 |
| A.T.& S.F.-Main Line--------- | 21.2583 | 1,309,630 | 10,010 | 1,319,640 | 69,911 |
| A.T.& S.F.-Pekin Br.--------- | 4.3832 | 101,390 | --- | 101,390 | 1,027 |
| Chgo.Burl.& Quincy System----- | 112.2405 | 3,514,726 | 7,660 | 3,522,386 | 89,142 |
| Chgo.Burl.& Quincy-Main Line- | 80.3570 | 2,913,419 | 6,815 | 2,920,234 | 73,021 |
| Ill.Valley & Northern-------- | 28.1852 | 539,185 | 445 | 539,630 | 16,121 |
| Lowell & Southern------------ | 3.6983 | 62,122 | 400 | 62,522 | --- |
| Chgo.Mil.St.Paul & Pac.System- | 19.5831 | 317,415 | 240 | 317,655 | 2,895 |
| Oglesby & Granville---------- | 7.2405 | 130,700 | 125 | 130,825 | 1,585 |
| Rochelle & Southern---------- | 12.3426 | 186,715 | 115 | 186,830 | 1,310 |
| Chicago & North Western------- | 21.3858 | 492,266 | 80 | 492,346 | 3,323 |
| Chgo.Rock Is.& Pacific-------- | 31.4843 | 1,520,052 | 1,400 | 1,521,452 | 107,765 |
| N.Y.C.Sys.-Illinois Div.------ | 19.7947 | 411,234 | --- | 411,234 | 3,307 |
| Wabash System-Branch Lines---- | 1.1244 | 23,145 | 200 | 23,345 | 1,327 |
| C.3-S-LaSalle & Bureau County----- | 5.0191 | 77,764 | 218 | 77,982 | --- |
| Lawrence - Total------------------ | 44.1652 | 1,319,755 | 1,890 | 1,321,645 | 30,186 |
| C.1-Balt.& Ohio Sys.-St.Lo.Div.--- | 21.4690 | 794,002 | 1,710 | 795,712 | 18,839 |
| N.Y.C.Sys.-Cairo Div.--------- | 22.6962 | 525,753 | 180 | 525,933 | 11,347 |
| Lee - Total----------------------- | 114.7799 | 3,324,588 | 1,190 | 3,325,778 | 62,316 |
| C.1-Chgo.Burl.& Quincy System----- | 48.5214 | 1,478,290 | 285 | 1,478,575 | 3,420 |
| Chgo.Burl.& Quincy----------- | 39.6523 | 1,186,211 | 210 | 1,186,421 | 3,031 |
| Chicago & Iowa--------------- | 8.8691 | 292,079 | 75 | 292,154 | 389 |
| C.M.St.P.& P.Sys.-Roch.& So.-- | 16.2038 | 239,073 | 410 | 239,483 | 2,850 |
| Chicago & North Western------- | 37.0547 | 1,596,243 | 495 | 1,596,738 | 56,046 |
| C.4-E-Lee County Central---------- | 13.0000 | 10,982 | --- | 10,982 | --- |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Livingston - Total | 241.5555 | 4,542,926 | 3,300 | 4,546,226 | 58,699 |
| C.1-Alton System | 51.6434 | 1,222,471 | 210 | 1,222,681 | 11,340 |
| Alton | 29.4877 | 985,795 | --- | 985,795 | 10,610 |
| Dwight & Peoria | 22.1557 | 236,676 | 210 | 236,886 | 730 |
| Atchison Topeka & Santa Fe Sys | 14.3389 | 572,248 | 40 | 572,288 | 2,838 |
| A.T.& S.F.-Main Line | 8.3904 | 441,076 | 40 | 441,116 | 2,708 |
| A.T.& S.F.-Pekin Branch | 5.9485 | 131,172 | --- | 131,172 | 130 |
| Ill.Cent.System-Cent.Ill.Brs. | 61.9898 | 890,135 | 900 | 891,035 | 18,143 |
| N.Y.C.Sys.-Illinois Div. | 30.0186 | 611,936 | 110 | 612,046 | 6,021 |
| Toledo Peoria & Western | 18.1036 | 74,805 | 60 | 74,865 | 859 |
| Wabash System | 65.4612 | 1,171,331 | 1,980 | 1,173,311 | 19,498 |
| Wabash System-Main Line | 35.7110 | 840,603 | 1,920 | 842,523 | 16,935 |
| Wabash System-Branch Lines | 29.7502 | 330,728 | 60 | 330,788 | 2,563 |
| Logan - Total | 157.6736 | 3,047,642 | 17,490 | 3,065,132 | 49,410 |
| C.1-Alton System | 44.0015 | 1,182,492 | 12,890 | 1,195,382 | 13,950 |
| Alton | 27.1354 | 897,873 | 12,890 | 910,763 | 12,000 |
| Bloom.Jack.& Roodhouse | 1.3375 | 21,854 | --- | 21,854 | --- |
| St.Louis Peoria & Northern | 15.5286 | 262,765 | --- | 262,765 | 1,950 |
| Illinois Central System | 74.9283 | 1,287,317 | 2,000 | 1,289,317 | 28,598 |
| Central Illinois Branches | 24.6771 | 360,465 | 500 | 360,965 | 4,902 |
| Gil.E.St.Lo.& Carbondale | 17.0366 | 402,687 | --- | 402,687 | 12,092 |
| Peoria Division | 33.2146 | 524,165 | 1,500 | 525,665 | 11,604 |
| Penn.Sys.-Terre Haute & Peo. | 11.5716 | 284,647 | --- | 284,647 | 1,552 |
| C.1-S-Ill.Term.Sys.-Ill.Traction | 27.1722 | 293,186 | 2,600 | 295,786 | 5,310 |
| McDonough - Total | 80.9811 | 1,868,375 | 1,000 | 1,869,375 | 36,215 |
| C.1-Chgo.Burl.& Quincy System | 53.2057 | 1,758,774 | 915 | 1,759,689 | 35,462 |
| Chgo.Burl.& Quincy | 34.2678 | 1,229,997 | 840 | 1,230,837 | 34,630 |
| St.Louis Rock Is.& Chgo. | 18.9379 | 528,777 | 75 | 528,852 | 832 |
| Toledo,Peoria & Western | 27.7754 | 109,601 | 85 | 109,686 | 753 |
| McHenry - Total | 109.3089 | 3,015,955 | 17,960 | 3,033,915 | 62,808 |
| C.1-C.M.St.P.& P.Sys.-Sec.Lines | 12.9400 | 225,085 | 1,395 | 226,480 | 1,830 |
| Chicago & North Western | 96.3689 | 2,790,870 | 16,565 | 2,807,435 | 60,978 |
| McLean - Total | 247.1436 | 4,953,390 | 161,865 | 5,115,255 | 428,836 |
| C.1-Alton System | 57.2135 | 2,233,507 | 158,400 | 2,391,907 | 365,485 |
| Alton | 42.4930 | 1,990,492 | 158,300 | 2,148,792 | 364,905 |
| Bloom.Jack.& Roodhouse | 14.7205 | 243,015 | 100 | 243,115 | 580 |
| Illinois Central System | 57.1519 | 921,041 | 530 | 921,571 | 16,469 |
| Central Illinois Brs. | 46.2413 | 669,185 | 425 | 669,610 | 11,627 |
| Gil.E.St.Lo.& Carbondale | 10.9106 | 251,856 | 105 | 251,961 | 4,842 |
| N.Y.C.System-Peoria & East. | 37.1422 | 582,897 | 310 | 583,207 | 24,856 |
| N.Y.C.& St.L.Sys.-L.E.& West. | 42.1909 | 758,426 | 360 | 758,786 | 16,419 |
| Toledo Peoria & Western | 21.1348 | 84,050 | 65 | 84,115 | 924 |
| Wabash-Main Line | 2.5591 | 61,890 | 100 | 61,990 | 303 |
| C.1-S-Ill.Terminal Sys.-Ill.Traction | 29.7512 | 311,579 | 2,100 | 313,679 | 4,380 |
| Macon - Total | 143.3005 | 4,228,424 | 500,102 | 4,728,526 | 779,164 |
| C.1-B.& O.Sys.-Cinn.Indpls.& West. | 16.3116 | 401,095 | 24,922 | 426,017 | 15,452 |
| Illinois Central System | 32.1671 | 525,525 | 2,340 | 527,865 | 2,775 |
| Central Illinois Branches | 15.5208 | 235,254 | 1,200 | 236,454 | 895 |
| Peoria Division | 16.6463 | 290,271 | 1,140 | 291,411 | 1,880 |
| Penn.Sys.-Terre Haute & Peo. | 14.2771 | 480,063 | 4,600 | 484,663 | 24,165 |
| Wabash System | 40.3430 | 2,250,014 | 414,660 | 2,664,674 | 637,673 |
| Wabash System-Main Line | 30.3604 | 2,073,984 | 414,660 | 2,488,644 | 636,503 |
| Wabash System-Secondary Line | 9.9826 | 176,030 | --- | 176,030 | 1,170 |
| C.1-S-Ill.Term.Sys.-Ill.Traction | 40.2017 | 571,727 | 53,580 | 625,307 | 99,099 |
| Macoupin - Total | 228.9328 | 5,050,198 | 14,048 | 5,064,246 | 88,532 |
| C.1-Alton System | 40.9620 | 1,262,035 | 1,720 | 1,263,755 | 8,230 |
| Alton | 40.9620 | 1,252,659 | 1,720 | 1,254,379 | 8,230 |
| Qcy.Carrollton & St.Lo. R/W | --- | 9,376 | --- | 9,376 | --- |
| Chgo.Burl.& Quincy System | 31.2628 | 880,201 | 320 | 880,521 | 14,899 |
| Jacksonville & St.Louis | 17.7764 | 599,741 | 150 | 599,891 | 13,794 |
| St.Louis Rock Is.& Chgo. | 13.4864 | 280,460 | 170 | 280,630 | 1,105 |
| C.& E.I.System-Northern Div. | --- | 3,224 | --- | 3,224 | --- |
| Chicago & North Western | 34.8775 | 1,094,447 | 4,722 | 1,099,169 | 33,451 |
| I.C.Sys.-Gil.E.St.L.& Carbon. | 7.4801 | 188,997 | 75 | 189,072 | 3,607 |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Com-mission | By local assessors | By Tax Com-mission and local assessors | |
| Macoupin - Concluded | | | | | |
| New York Central System | 21.6934 | 443,456 | 90 | 443,546 | 3,106 |
| Alton & Old Line | 20.6756 | 400,840 | --- | 400,840 | 3,106 |
| St. Louis Division | 1.0178 | 42,616 | 90 | 42,706 | --- |
| Wabash | 8.6892 | 406,571 | 300 | 406,871 | 1,690 |
| C.1-S-Ill.Term.Sys.-Ill.Traction | 46.9729 | 540,673 | 6,600 | 547,273 | 21,110 |
| C.2-Chgo.Springfield & St. Louis | 28.3445 | 33,705 | 221 | 33,926 | 749 |
| Litchfield & Madison | 8.6504 | 196,889 | --- | 196,889 | 1,690 |
| Madison - Total | 403.1550 | 14,126,992 | 279,710 | 14,406,702 | 341,933 |
| C.1-Alton System | 39.5928 | 1,072,075 | 13,570 | 1,085,645 | 32,585 |
| Alton-Main Line | 36.3629 | 1,022,619 | 13,570 | 1,036,189 | 32,585 |
| St. Louis Jack.& Chgo. | 3.2299 | 49,456 | --- | 49,456 | --- |
| B.& O.Sys.-St. Louis Div. | --- | 12,989 | --- | 12,989 | --- |
| C.B.& Q.Sys.-St. L.R.I.& C. | 8.8953 | 272,968 | 690 | 273,658 | 1,070 |
| C.& E.I.Sys.-Northern Div. | --- | 194,429 | 15,325 | 209,754 | 9,863 |
| Chicago & North Western | .9873 | 21,686 | --- | 21,686 | --- |
| Ill.Cent.Sys.-C.E.St.L.& Carb | 27.2824 | 707,688 | 20,485 | 728,173 | 13,856 |
| New York Central System | 59.2937 | 2,125,381 | 21,005 | 2,146,386 | 34,745 |
| Alton & Old Line | 24.2600 | 587,399 | --- | 587,399 | 19,110 |
| St. Louis Division | 35.0337 | 1,537,982 | 21,005 | 1,558,987 | 15,635 |
| N.Y.C.& St.L.Sys.-T.St.L.& W. | 37.3574 | 1,001,210 | 1,720 | 1,002,930 | 39,066 |
| Penn.Sys.-St.Louis Div. | 23.4051 | 1,261,713 | 16,320 | 1,278,033 | 13,666 |
| Southern | --- | 2,496 | 52,250 | 54,746 | --- |
| Wabash | 34.1356 | 1,164,544 | 11,675 | 1,176,219 | 9,173 |
| C.1-S-Alton & Southern | 10.2210 | 505,692 | 2,110 | 507,802 | 6,726 |
| Illinois Terminal System | 125.0819 | 2,742,674 | 35,160 | 2,777,834 | 118,573 |
| Alton & Eastern | 26.0396 | 597,820 | --- | 597,820 | 10,255 |
| Illinois Terminal | 68.8682 | 1,725,997 | 11,010 | 1,737,007 | 88,098 |
| Illinois Traction | 30.1741 | 418,857 | 24,150 | 443,007 | 20,220 |
| Terminal Railroad System | 5.0599 | 2,053,130 | 78,750 | 2,131,880 | 39,303 |
| East St. Louis Belt | .1500 | 49,450 | 1,000 | 50,450 | --- |
| Granite City & Madison Belt | 1.8201 | 160,940 | 11,200 | 172,140 | 923 |
| Illinois Transfer | --- | --- | 12,240 | 12,240 | --- |
| Madison Illinois & St. Louis | 1.9099 | 1,591,047 | 52,960 | 1,644,007 | 38,280 |
| St.Louis Mer.Bridge Terminal | 1.1799 | 251,693 | 1,350 | 253,043 | 100 |
| C.2-Chgo.Springfield & St. Louis | --- | 303 | --- | 303 | --- |
| Litchfield & Madison | 31.2225 | 732,099 | 1,690 | 733,789 | 22,563 |
| C.2-S-Mo.& Ill.Bridge & Belt | .6201 | 255,915 | 8,960 | 264,875 | 744 |
| Marion - Total | 83.5481 | 2,281,363 | 8,135 | 2,289,498 | 149,150 |
| C.1-Balt.& Ohio Sys.-(St.Lo.Div.) | 24.0527 | 773,619 | 1,080 | 774,699 | 7,085 |
| Chgo.Burl.& Quincy System | 5.6659 | 495,234 | 6,500 | 501,734 | 74,538 |
| Jacksonville & St. Louis | 2.5119 | 394,531 | 6,500 | 401,031 | 74,538 |
| Northern & Southern | 3.1540 | 100,703 | --- | 100,703 | --- |
| C.& E.I.System-Southern Div. | 25.7477 | 603,005 | 200 | 603,205 | 61,653 |
| I.C.System-So.Ill.& Ky.Div. | 10.2884 | 145,802 | 85 | 145,887 | 165 |
| Missouri-Illinois | 11.4699 | 127,021 | 240 | 127,261 | 5,439 |
| Southern | 6.3235 | 136,682 | 30 | 136,712 | 270 |
| Marshall - Total | 81.8950 | 1,954,628 | 2,891 | 1,957,519 | 21,394 |
| C.1-Alton Sys.-Dwight & Peoria | 29.0623 | 311,112 | 300 | 311,412 | 2,701 |
| Atchison Topeka & Santa Fe | 22.9741 | 1,205,758 | 690 | 1,206,448 | 7,336 |
| Chicago & North Western | 7.8271 | 198,051 | 200 | 198,251 | 4,562 |
| C.R.I.& P.Sys.-Peo.& B.Val. | 13.6987 | 229,995 | 1,701 | 231,696 | 6,795 |
| C.3-Rutland,Toluca & Northern | 8.3328 | 9,712 | --- | 9,712 | --- |
| Mason - Total | 100.8975 | 1,739,523 | --- | 1,739,523 | 26,223 |
| C.1-Alton System | 13.8345 | 245,802 | --- | 245,802 | 3,460 |
| Bloom.Jack.& Roodhouse | 12.8627 | 224,531 | --- | 224,531 | 3,460 |
| St. Louis Peoria & Northern | .9718 | 21,271 | --- | 21,271 | --- |
| Chicago & Illinois Midland | 32.7438 | 828,621 | --- | 828,621 | 8,428 |
| Chicago & North Western | 11.5911 | 276,362 | --- | 276,362 | 7,137 |
| I.C.System-Cent.Ill.Brs. | 25.8644 | 375,125 | --- | 375,125 | 6,348 |
| C.2-Jacksonville & Havana | 16.8637 | 13,613 | --- | 13,613 | 850 |
| Massac - Total | 58.0124 | 1,201,961 | 41,008 | 1,242,969 | 17,484 |
| C.1-C.B.& Q.Sys.-Herrin & So. | 16.1909 | 379,069 | 5,470 | 384,539 | 1,707 |
| C.& E.I.Sys.-Branch Lines | 10.1205 | 134,473 | 28,532 | 163,005 | 2,206 |
| Illinois Central System | 30.1656 | 546,750 | 7,006 | 553,756 | 12,465 |
| Southern Illinois Branches | 19.5036 | 382,091 | 4,378 | 386,469 | 11,705 |
| So.Illinois & Kentucky | 10.6620 | 164,659 | 2,628 | 167,287 | 760 |
| C.2-Paducah & Illinois | 1.5354 | 141,669 | --- | 141,669 | 1,106 |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Menard - Total------------------- | 68.0960 | 1,454,464 | 1,595 | 1,456,059 | 14,606 |
| C.1-Alton System----------------- | 31.3854 | 526,428 | 720 | 527,148 | 2,235 |
| Bloom.Jack.& Roodhouse------ | 23.2424 | 391,040 | 620 | 391,660 | 2,035 |
| St.Louis Peoria & Northern-- | 8.1430 | 135,388 | 100 | 135,488 | 200 |
| Chicago & Illinois Midland--- | 21.4398 | 559,304 | 800 | 560,104 | 6,461 |
| Chicago & North Western------ | 15.2708 | 368,732 | 75 | 368,807 | 5,910 |
| Mercer - Total------------------- | 74.0879 | 1,458,130 | 760 | 1,458,890 | 11,115 |
| C.1-Chgo.Burl.& Quincy System---- | 44.8728 | 1,292,777 | 600 | 1,293,377 | 6,081 |
| Chgo.Burl.& Quincy----------- | 35.8529 | 1,111,469 | 550 | 1,112,019 | 5,735 |
| St. Louis Rock Is.& Chgo.--- | 9.0199 | 181,308 | 50 | 181,358 | 346 |
| Minneapolis & St. Louis------ | 10.7470 | 125,895 | 160 | 126,055 | 3,864 |
| C.2-Rock Island Southern System-- | 18.4681 | 39,458 | --- | 39,458 | 1,170 |
| Rock Island Southern-------- | 14.1064 | 29,923 | --- | 29,923 | 770 |
| R.I.S.-(C.R.I.& P.)--------- | 4.3617 | 9,535 | --- | 9,535 | 400 |
| Monroe - Total------------------- | 70.1961 | 1,323,682 | 3,905 | 1,327,587 | 12,464 |
| C.1-Missouri-Pacific-M.L.-------- | 30.7049 | 918,350 | 2,110 | 920,460 | 7,650 |
| Mobile & Ohio---------------- | 27.0313 | 268,634 | 1,355 | 269,989 | 3,814 |
| St. Louis Southwestern------- | --- | 102,137 | --- | 102,137 | --- |
| C.4-E-E.St.Lo.Col.& Waterloo----- | 12.4599 | 34,561 | 440 | 35,001 | 1,000 |
| Montgomery - Total--------------- | 147.7443 | 4,539,128 | 13,218 | 4,552,346 | 74,285 |
| C.1-Alton Sys.-Qcy.Car.& St.L.--- | --- | 92 | --- | 92 | --- |
| C.B.& Q.Sys.-Jack.& St.Lo.--- | 20.3473 | 498,597 | 11,638 | 510,235 | 3,715 |
| Chicago & Eastern Ill.System- | --- | 116,976 | --- | 116,976 | --- |
| C.& E.I.Sys.-No.Div.-------- | --- | 112,411 | --- | 112,411 | --- |
| C.& E.I.Sys.-East.Ill.& Peo.R/W | --- | 4,565 | --- | 4,565 | --- |
| I.C.Sys.-Gil.E.St.Lo.& Carb.- | 29.7443 | 662,360 | 185 | 662,545 | 8,021 |
| New York Central System------ | 50.4426 | 2,048,266 | --- | 2,048,266 | 50,924 |
| N.Y.C.Sys.-Alton & Old Line- | 14.9593 | 332,126 | --- | 332,126 | 3,599 |
| N.Y.C.Sys.-St. Louis Div.--- | 35.4833 | 1,716,140 | --- | 1,716,140 | 47,325 |
| N.Y.C.& St.L.Sys.-T.St.L.& West. | 15.5452 | 367,098 | 175 | 367,273 | 1,704 |
| Wabash-Main Line------------ | 20.0725 | 682,976 | --- | 682,976 | 7,481 |
| Ill.Term.Sys.-Ill.Traction--- | 7.0979 | 76,632 | 1,220 | 77,852 | 2,440 |
| C.2-Litchfield & Madison--------- | 4.4945 | 86,131 | --- | 86,131 | --- |
| Morgan - Total------------------- | 128.7452 | 2,480,448 | 5,365 | 2,485,813 | 36,070 |
| C.1-Alton System----------------- | 44.5390 | 780,384 | 540 | 780,924 | 9,781 |
| Bloom.Jack.& Roodhouse------ | 28.4816 | 512,719 | 540 | 513,259 | 6,800 |
| Iles-Murrayville------------ | 16.0574 | 267,665 | --- | 267,665 | 2,981 |
| Chgo.Burl.& Quincy System---- | 38.1899 | 1,154,098 | 2,725 | 1,156,823 | 10,996 |
| Jacksonville & St. Louis---- | 28.6794 | 898,996 | 2,525 | 901,521 | 6,891 |
| St. Louis Rock Is.& Chgo.--- | 9.5105 | 255,102 | 200 | 255,302 | 4,105 |
| Wabash System---------------- | 30.0987 | 525,461 | 2,100 | 527,561 | 11,529 |
| Wabash System-Soc.Lines----- | 27.3646 | 492,209 | --- | 492,209 | 10,637 |
| Wabash System-Branch Lines-- | 2.7341 | 33,252 | 2,100 | 35,352 | 892 |
| C.2-Chgo.Springfield & St. Louis- | 6.0697 | 7,729 | --- | 7,729 | 178 |
| Jacksonville & Havana-------- | 9.8479 | 12,776 | --- | 12,776 | 3,586 |
| Moultrie - Total----------------- | 83.6146 | 1,692,726 | --- | 1,692,726 | 19,717 |
| C.1-C.& E.I.Sys.-Northern Div.--- | 17.7870 | 556,682 | --- | 556,682 | 4,147 |
| I.C.System-Peoria Division--- | 23.0973 | 350,208 | --- | 350,208 | 8,873 |
| N.Y.C.System-St. Louis Div.-- | 4.2013 | 147,984 | --- | 147,984 | 640 |
| Penn.Sys.-Terre Haute & Peo.- | 15.9356 | 399,899 | --- | 399,899 | 4,408 |
| Wabash-Branch Lines---------- | 22.5934 | 237,953 | --- | 237,953 | 1,649 |
| Ogle - Total--------------------- | 137.5275 | 4,277,119 | --- | 4,277,119 | 63,559 |
| C.1-Chgo.Burl.& Quincy System---- | 58.4940 | 1,903,308 | --- | 1,903,308 | 29,222 |
| Chgo.Burl.& Northern-------- | 18.6301 | 578,802 | --- | 578,802 | 1,675 |
| Chicago & Iowa-------------- | 39.8639 | 1,324,506 | --- | 1,324,506 | 27,547 |
| Chicago Great Western-------- | 28.0159 | 479,542 | --- | 479,542 | 8,575 |
| Chgo.Mil.St.Paul & Pac.Sys.-- | 39.6810 | 1,477,077 | --- | 1,477,077 | 18,085 |
| C.M.St.P.& P.-Main Line----- | 39.6810 | 1,438,199 | --- | 1,438,199 | 18,085 |
| C.M.St.P.& P.-Sec.Line------ | --- | 38,878 | --- | 38,878 | --- |
| Chicago & North Western------ | 11.3366 | 417,192 | --- | 417,192 | 7,677 |
| Peoria - Total------------------- | 202.3679 | 6,936,125 | 133,954 | 7,070,079 | 553,306 |
| C.1-Alton System-St.L.P.& N.----- | --- | 4,752 | 100 | 4,852 | --- |
| Atchison Topeka & Santa Fe--- | 28.1778 | 1,775,611 | 7,630 | 1,783,241 | 69,794 |
| Chgo.Burl.& Quincy----------- | 44.9053 | 1,473,998 | 10,465 | 1,484,463 | 21,474 |
| Chicago & Illinois Midland--- | --- | 11,478 | 56,026 | 67,504 | --- |
| Chicago & North Western------ | 32.5059 | 965,931 | 2,290 | 968,221 | 8,848 |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Com-mission | By local assessors | By Tax Com-mission and local assessors | |
| Peoria - Concluded | | | | | |
| Chgo.Rock Is.& Pac.System | 50.0768 | 1,210,354 | 8,099 | 1,218,453 | 179,235 |
| Peoria & Bureau Valley | 25.7656 | 770,604 | 6,952 | 777,556 | 159,810 |
| Rock Island & Peoria | 24.3112 | 439,750 | 1,147 | 440,897 | 19,425 |
| I.C.System-Peoria Division | --- | 5,243 | --- | 5,243 | --- |
| Minneapolis & St.Louis | 19.5769 | 266,706 | 920 | 267,626 | 12,563 |
| N.Y.C.Sys.-Peoria & Eastern | --- | 3,478 | --- | 3,478 | --- |
| N.Y.C.& St.L.Sys.-L.E.& West. | --- | 1,693 | --- | 1,693 | --- |
| Penn.Sys.-Terre Haute & Peoria | --- | 8,696 | --- | 8,696 | --- |
| Toledo, Peoria & Western | 12.2060 | 50,861 | 14,648 | 65,509 | 308 |
| C.1-S-Ill.Term.Sys.-Ill.Traction | .2625 | 68,376 | --- | 68,376 | 61,000 |
| Peoria & Pekin Union | 1.6470 | 809,666 | 33,142 | 842,808 | 195,464 |
| C.2-S-Peoria Terminal System | 13.0097 | 279,282 | 634 | 279,916 | 4,620 |
| Peo.Hanna City & West. | 5.4898 | 95,820 | --- | 95,820 | 580 |
| Peoria Ry.Terminal | 7.5199 | 183,462 | 634 | 184,096 | 4,040 |
| Perry - Total | 68.3627 | 1,369,586 | 1,470 | 1,371,056 | 14,195 |
| C.1-Illinois Central System | 36.9011 | 987,330 | 1,215 | 988,545 | 8,430 |
| Gil.E.St.Lo.& Carbondale | 31.3854 | 845,460 | 1,185 | 846,645 | 6,655 |
| Southern Illinois Brs. | 5.5157 | 141,870 | 30 | 141,900 | 1,775 |
| Missouri-Illinois | 1.9639 | 17,628 | 20 | 17,648 | --- |
| M.P.System-Ches.& Mt.Vernon | 26.9296 | 334,859 | 110 | 334,969 | 2,960 |
| Mobile & Ohio | 2.5681 | 29,769 | 125 | 29,894 | 2,805 |
| Piatt - Total | 127.5571 | 2,432,181 | 9,860 | 2,442,041 | 31,202 |
| C.1-B.& O.Sys.-Cinn.Indpls.& West | 15.0815 | 296,228 | 490 | 296,718 | 3,015 |
| Ill.Cent.Sys.-Cent.Ill.Brs. | 28.3796 | 411,374 | 930 | 412,304 | 5,417 |
| N.Y.C.Sys.-Peoria & Eastern | 8.2292 | 122,107 | --- | 122,107 | 820 |
| Wabash System | 50.5308 | 1,341,009 | 8,360 | 1,349,369 | 17,251 |
| Wabash System-Main Line | 41.5608 | 1,243,142 | 8,360 | 1,251,502 | 16,958 |
| Wabash System-Branch Line | 8.9700 | 97,867 | --- | 97,867 | 293 |
| C.1-S-Ill.Term.Sys.-Ill.Traction | 25.3360 | 261,463 | 80 | 261,543 | 4,699 |
| Pike - Total | 95.5852 | 2,063,444 | 2,545 | 2,065,989 | 10,547 |
| C.1-Alton Sys.-Bloom.Jack.& Rood. | 24.1233 | 415,373 | 910 | 416,283 | 1,430 |
| Chgo.Burl.& Quincy | 29.4555 | 875,508 | 100 | 875,608 | 793 |
| Wabash System | 42.0064 | 772,563 | 1,535 | 774,098 | 8,324 |
| Wabash System-Sec.Lines | 40.7064 | 759,385 | 1,125 | 760,510 | 8,324 |
| Wabash System-Branch Lines | 1.3000 | 13,178 | 410 | 13,588 | --- |
| Pope - Total | 32.1747 | 456,546 | 1,315 | 457,861 | 4,070 |
| C.1-Illinois Central System | 32.1747 | 456,546 | 1,315 | 457,861 | 4,070 |
| Southern Illinois Brs. | 20.7326 | 293,120 | 110 | 293,230 | 3,720 |
| So.Illinois & Kentucky | 11.4421 | 163,426 | 1,205 | 164,631 | 350 |
| Pulaski - Total | 39.8516 | 689,307 | --- | 689,307 | 7,044 |
| C.1-Chgo.& East.Ill.System | 17.1432 | 248,697 | --- | 248,697 | 1,264 |
| C.& E.I.-Southern Div. | 12.5099 | 199,166 | --- | 199,166 | 823 |
| C.& E.I.-Branch Lines | 4.6333 | 49,531 | --- | 49,531 | 441 |
| I.C.System-So.Ill.Branches | 2.8701 | 50,429 | --- | 50,429 | 550 |
| N.Y.C.System-Cairo Division | 19.8383 | 390,181 | --- | 390,181 | 5,230 |
| Putnam - Total | 38.2036 | 521,040 | 145 | 521,185 | 7,822 |
| C.1-C.M.St.P.& P.Sys.-O.& G.Br. | 3.2663 | 83,075 | 10 | 83,085 | 545 |
| C.R.I.& P.Sys.-Peo.& B.V. | 6.2720 | 105,010 | 135 | 105,145 | 3,450 |
| N.Y.C.System-Illinois Div. | 16.1348 | 320,087 | --- | 320,087 | 3,517 |
| C.3-Rutland Toluca & Northern | 12.5305 | 12,868 | --- | 12,868 | 310 |
| Randolph - Total | 124.6362 | 2,208,349 | 2,077 | 2,210,426 | 72,158 |
| C.1-I.C.Sys.-Gil.E.St.Lo.& Carb. | 6.4038 | 244,612 | 100 | 244,712 | 7,152 |
| Missouri-Illinois | 34.7084 | 460,865 | 777 | 461,642 | 22,860 |
| Missouri-Pacific System | 52.2310 | 1,065,191 | 650 | 1,065,841 | 32,735 |
| Chester & Mt. Vernon | 19.5393 | 235,557 | 100 | 235,657 | 7,340 |
| Missouri-Pacific-Main Line | 32.6917 | 829,634 | 550 | 830,184 | 25,395 |
| Mobile & Ohio | 31.2930 | 328,935 | 550 | 329,485 | 9,411 |
| St.Louis Southwestern | --- | 108,746 | --- | 108,746 | --- |
| Richland - Total | 40.8041 | 967,098 | 970 | 968,068 | 11,715 |
| C.1-B.& O.System-St.Louis Div. | 20.6821 | 670,102 | 415 | 670,517 | 9,625 |
| I.C.System-Peoria Division | 20.1220 | 296,996 | 555 | 297,551 | 2,090 |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Rock Island - Total | 90.9017 | 3,849,546 | 128,510 | 3,978,056 | 1,013,986 |
| C.1-C.B.& Q.Sys.-St.L.R.Is.& Chgo | 25.6989 | 800,307 | 16,645 | 816,952 | 67,868 |
| C.M.St.P.& P.Sys.-Sec.Line | 21.6606 | 437,303 | 135 | 437,438 | 1,845 |
| Chgo.Rock Is.& Pac.System | 25.7544 | 2,189,071 | 107,455 | 2,296,526 | 919,302 |
| Chgo.Rock Is.& Pacific | 11.2633 | 1,857,753 | 106,955 | 1,964,708 | 913,400 |
| Rock Island & Peoria | 14.4911 | 331,318 | 500 | 331,818 | 5,902 |
| C.2-Rock Island Southern | 10.7781 | 24,735 | --- | 24,735 | 2,000 |
| C.2-S-Davenport Rock Is.& No.West | 7.0097 | 398,130 | 4,275 | 402,405 | 22,971 |
| St. Clair - Total | 293.1790 | 17,405,063 | 1,139,720 | 18,544,783 | 1,786,411 |
| C.1-Alton | 1.4618 | 244,662 | 810 | 245,472 | 55,716 |
| Balt.& Ohio-(St.Louis Div.) | 26.5198 | 1,250,612 | 86,270 | 1,336,882 | 146,609 |
| Chgo.Burl.& Quincy System | .9620 | 225,255 | 2,375 | 227,630 | 6,520 |
| Jacksonville & St.Louis | --- | 104,891 | --- | 104,891 | --- |
| St.Louis Rock Is.& Chgo. | .9620 | 120,364 | 2,375 | 122,739 | 6,520 |
| Illinois Central System | 68.3750 | 2,388,535 | 126,780 | 2,515,315 | 206,702 |
| Gil.E.St.Lo.& Carbondale | 51.7797 | 2,147,950 | 126,720 | 2,274,670 | 205,832 |
| Southern Illinois Brs. | 16.5953 | 240,585 | 60 | 240,645 | 870 |
| Louisville & Nashville Sys. | 35.1438 | 1,015,617 | 76,485 | 1,092,102 | 55,253 |
| Louisville & Nashville-M.L. | 29.0989 | 925,112 | 73,800 | 998,912 | 54,520 |
| O'Fallon Branch | 6.0449 | 90,505 | 2,685 | 93,190 | 733 |
| Missouri-Pacific System | 14.8938 | 1,001,752 | 94,860 | 1,096,612 | 124,768 |
| East Ivory Branch | 6.6432 | 79,973 | 60 | 80,033 | 125 |
| Missouri-Pacific-M.L. | 8.2506 | 921,779 | 94,800 | 1,016,579 | 124,643 |
| Mobile & Ohio | 14.8428 | 370,483 | 15,785 | 386,268 | 153,591 |
| N.Y.C.System-St.Louis Div. | 2.4869 | 299,316 | 18,730 | 318,046 | 94,274 |
| N.Y.C.& St.L.-T.St.L.& W. | 2.0504 | 84,091 | 560 | 84,651 | 19,631 |
| Penn.System-St.Louis Div. | 10.2340 | 1,044,957 | 55,515 | 1,100,472 | 214,282 |
| St.Louis Southwestern System | --- | 306,146 | 2,000 | 308,146 | 49,068 |
| St.Louis-Southwestern | --- | 48,388 | --- | 48,388 | --- |
| Valley Terminal | --- | 257,758 | 2,000 | 259,758 | 49,068 |
| Southern | 30.4433 | 1,061,583 | 213,730 | 1,275,313 | 97,760 |
| Wabash | 2.1545 | 255,852 | 9,885 | 235,737 | 20,899 |
| C.1-S-Alton & Southern | 10.7798 | 751,557 | 160,390 | 911,947 | 12,923 |
| Illinois Terminal System | 7.0178 | 219,256 | 15,905 | 235,161 | 9,951 |
| Alton & Eastern | 1.4447 | 73,991 | --- | 73,991 | 7,817 |
| Illinois Terminal | 5.5731 | 145,265 | 15,905 | 161,170 | 2,134 |
| Terminal Railroad System | 19.5610 | 5,677,976 | 212,150 | 5,890,126 | 466,587 |
| East St.Louis Belt | 1.5599 | 879,310 | 7,500 | 886,810 | 395,638 |
| E.St.Louis & Carondelet | 7.7799 | 874,644 | 27,935 | 902,579 | 1,277 |
| E.St.Louis Connecting | 1.8514 | 1,328,583 | --- | 1,328,583 | 14,358 |
| Illinois Transfer | 5.9199 | 643,067 | --- | 643,067 | 2,134 |
| Madison Illinois & St.Louis | 1.5200 | 1,021,349 | --- | 1,021,349 | 7,975 |
| Term.R.R.Of E.St.Louis | .9299 | 931,023 | 176,715 | 1,107,738 | 45,205 |
| C.2-St.Louis & O'Fallon | 8.9387 | 297,823 | 7,800 | 305,623 | 9,964 |
| St.Louis & Ohio River | 13.0922 | 274,820 | 26,625 | 301,445 | 14,593 |
| Litchfield & Madison | --- | 5,706 | --- | 5,706 | --- |
| C.2-S-East St.Louis Junction | --- | 352,390 | 6,600 | 358,990 | 10,785 |
| C.3-S-Caseyville | 4.6021 | 39,600 | 3,070 | 42,670 | 3,450 |
| C.4-E-E.St.Lo.Col.& Waterloo | 9.7187 | 31,989 | 350 | 32,339 | 5,885 |
| St.Louis & Belleville | 9.9006 | 235,085 | 2,260 | 237,345 | 7,200 |
| Manufacturers Ry. Co. | --- | --- | 785 | 785 | --- |
| Saline - Total | 75.3762 | 1,729,424 | 9,800 | 1,739,224 | 58,271 |
| C.1-Illinois Central System | 24.8239 | 384,698 | 155 | 384,853 | 9,954 |
| Southern Illinois Brs. | 16.8462 | 261,836 | 80 | 261,916 | 2,660 |
| So.Illinois & Kentucky | 7.9777 | 122,862 | 75 | 122,937 | 7,294 |
| L.& N.Sys.-Shawneetown Br. | 12.8093 | 192,075 | 2,145 | 194,220 | 85 |
| N.Y.C.System-Cairo Division | 37.7430 | 1,152,651 | 7,500 | 1,160,151 | 48,232 |
| Sangamon - Total | 331.4908 | 7,491,508 | 137,829 | 7,629,337 | 242,651 |
| C.1-Alton System | 61.4041 | 1,791,529 | 10,440 | 1,801,969 | 51,835 |
| Alton | 34.2998 | 1,284,004 | 10,440 | 1,294,444 | 49,675 |
| Bloom.Jack.& Roodhouse | .3644 | 5,579 | --- | 5,579 | --- |
| Iles-Murrayville | 18.3031 | 309,894 | --- | 309,894 | 2,080 |
| St.Louis Peoria & Northern | 8.4368 | 192,052 | --- | 192,052 | 80 |
| Baltimore & Ohio System | 46.9968 | 989,292 | 7,722 | 997,014 | 4,866 |
| B.& O.-Springfield Br. | 35.0909 | 738,047 | 450 | 738,497 | 2,780 |
| Cinn.Indpls.& Western | 11.9059 | 251,245 | 7,272 | 258,517 | 2,086 |
| C.B.& Q.Sys.-Jack.& St.Louis | 8.5832 | 263,607 | 30 | 263,637 | 135 |
| C.& E.I.Sys.-East.Ill.& Pec.(R/W) | --- | 1,342 | 1,035 | 2,377 | --- |
| Chicago & Illinois Midland | 26.3856 | 945,523 | 29,303 | 974,826 | 33,362 |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Sangamon - Concluded | | | | | |
| Chicago & North Western------ | 29.7326 | 734,803 | 2,460 | 737,263 | 15,961 |
| I.C.Sys.-Gil.E.St.Lo.& Carb.- | 34.9900 | 1,048,153 | 19,690 | 1,067,843 | 69,957 |
| Wabash System-Secondary Lines | 44.4852 | 933,188 | 21,330 | 954,518 | 31,506 |
| C.1-S-Ill.Term.Sys.-Ill.Traction- | 57.9015 | 721,575 | 45,585 | 767,160 | 30,770 |
| C.2-Chgo.Springfield & St.Louis-- | 21.0119 | 27,526 | 234 | 27,760 | 1,322 |
| C.3-S-Springfield Terminal------- | --- | 34,970 | --- | 34,970 | 2,937 |
| Schuyler - Total------------------ | 24.9482 | 739,993 | 1,725 | 741,718 | 3,730 |
| C.1-Chgo.Burl.& Quincy System---- | 24.9482 | 739,993 | 1,725 | 741,718 | 3,730 |
| Chgo.Burl.& Quincy---------- | 11.3902 | 343,394 | 100 | 343,494 | 2,498 |
| St.Louis Rock Is.& Chgo.---- | 13.5580 | 396,599 | 1,625 | 398,224 | 1,232 |
| Scott - Total-------------------- | 37.2223 | 757,031 | 1,660 | 758,691 | 8,446 |
| C.1-Alton Sys.-Bloom.Jack.& Rood. | 3.8146 | 86,721 | 100 | 86,821 | 70 |
| C.B.& Q.Sys.-St.Lo.R.I.& Chgo | 18.4812 | 383,978 | 160 | 384,138 | 727 |
| Wabash System--------------- | 14.9265 | 286,332 | 1,400 | 287,732 | 7,649 |
| Wabash System-Secondary Line | 12.1244 | 257,430 | 1,350 | 258,780 | 7,153 |
| Wabash System-Branch Lines-- | 2.8021 | 28,902 | 50 | 28,952 | 496 |
| Shelby - Total------------------- | 135.7552 | 3,112,620 | 4,495 | 3,117,115 | 28,547 |
| C.1-B.& O.Sys.-Springfield Br.--- | 17.7707 | 343,242 | 320 | 343,562 | 1,425 |
| C.& E.I.Sys.-Northern Div.--- | 42.5960 | 957,201 | 880 | 958,081 | 10,837 |
| N.Y.C.Sys.-St.Louis Div.----- | 26.3902 | 911,247 | 2,380 | 913,627 | 7,733 |
| N.Y.C.& St.L.Sys.-T.St.L.& W. | 30.4510 | 706,917 | 255 | 707,172 | 7,027 |
| Wabash System-Branch Line---- | 18.5473 | 194,013 | 660 | 194,673 | 1,525 |
| Stark - Total-------------------- | 46.2031 | 1,099,352 | 553 | 1,099,905 | 18,369 |
| C.1-Chgo.Burl.& Quincy----------- | 20.9265 | 631,278 | 125 | 631,403 | 2,313 |
| Chicago & North Western------ | 5.9724 | 149,495 | 50 | 149,545 | 1,801 |
| C.R.I.& P.System-R.I.& Peo.-- | 19.3042 | 318,579 | 378 | 318,957 | 14,255 |
| Stephenson - Total--------------- | 100.2585 | 2,061,753 | 8,645 | 2,070,398 | 35,164 |
| C.1-Chicago Great Western-------- | 28.0631 | 472,072 | 1,085 | 473,157 | 9,450 |
| C.M.St.P.& P.Sys.-Sec.Line--- | 23.9808 | 464,987 | 500 | 465,487 | 8,265 |
| Chicago & North Western------ | 11.8080 | 293,219 | 1,350 | 294,569 | 9,089 |
| I.C.System-Chgo.Mad.& No.---- | 36.4066 | 831,475 | 5,710 | 837,185 | 8,360 |
| Tazewell - Total----------------- | 240.2629 | 6,197,771 | 201,630 | 6,399,401 | 223,048 |
| C.1-Alton System----------------- | 45.3344 | 752,554 | 5,440 | 757,994 | 5,975 |
| Bloom.Jack.& Roodhouse------ | 20.3735 | 338,148 | 900 | 339,048 | 3,205 |
| Dwight & Peoria------------- | 3.7669 | 41,610 | 880 | 42,490 | 440 |
| St.Louis Peoria & Northern-- | 21.1940 | 372,796 | 3,660 | 376,456 | 2,330 |
| A.T.& S.F.Sys.-Pekin Branch-- | 21.2583 | 542,227 | 9,930 | 552,157 | 27,848 |
| Chicago & Illinois Midland--- | 11.1873 | 374,503 | 1,160 | 375,663 | 3,671 |
| Chicago & North Western------ | 16.4280 | 622,178 | 80,040 | 702,218 | 84,522 |
| I.C.System-Peoria Division--- | 21.0455 | 359,359 | 1,430 | 360,789 | 6,065 |
| N.Y.C.Sys.-Peoria & Eastern-- | 21.1812 | 392,392 | 1,630 | 394,022 | 15,105 |
| N.Y.C.& St.L.Sys.-L.E.& W.--- | 15.7137 | 274,572 | 330 | 274,902 | 1,579 |
| Penn.Sys.-Terre Haute & Peo.- | 28.2974 | 728,326 | 4,060 | 732,386 | 4,292 |
| Toledo Peoria & Western------ | 15.7974 | 105,577 | 41,390 | 146,967 | 29,658 |
| C.1-S-Ill.Term.Sys.-Ill.Traction- | 36.3032 | 408,732 | 31,360 | 440,092 | 8,815 |
| Peoria & Pekin Union--------- | 7.5464 | 1,590,297 | 22,500 | 1,612,797 | 20,656 |
| C.2-S-Peo.Term.Sys.-Peo.Ry.Term.- | .1701 | 47,054 | 2,360 | 49,414 | 14,862 |
| Union - Total-------------------- | 57.0286 | 1,069,534 | 2,615 | 1,072,149 | 17,317 |
| C.1-I.C.Sys.-Southern Ill.Brs.--- | 17.0256 | 251,768 | 1,320 | 253,088 | 4,827 |
| Missouri-Pacific-M.L.-------- | 17.8049 | 535,308 | 130 | 535,438 | 5,850 |
| Mobile & Ohio---------------- | 22.1981 | 223,232 | 1,165 | 224,397 | 6,640 |
| St.Louis Southwestern-------- | --- | 59,226 | --- | 59,226 | --- |
| Vermilion - Total---------------- | 319.5136 | 8,096,864 | 113,015 | 8,209,879 | 391,420 |
| C.1-Chgo.& Eastern Ill.System---- | 119.1130 | 3,004,215 | 95,115 | 3,099,330 | 204,062 |
| C.& E.I.-Northern Div.------ | 78.1633 | 2,562,480 | 93,670 | 2,656,150 | 201,819 |
| C.& E.I.-Branch Lines------- | 40.9497 | 441,735 | 1,445 | 443,180 | 2,243 |
| C.M.St.P.& P.Sys.-C.T.H.& SE. | 43.6772 | 841,445 | 505 | 841,950 | 6,110 |
| E.J.& E.System-C.L.S.& E.---- | --- | 703,288 | --- | 703,288 | 31,115 |
| I.C.Sys.-Central Ill.Brs.---- | 21.1814 | 303,283 | 180 | 303,463 | 3,932 |
| New York Central System------ | 25.8340 | 1,376,500 | 9,320 | 1,385,820 | 83,697 |
| N.Y.C.System-Cairo Div.----- | 17.3409 | 736,419 | 5,870 | 742,289 | 65,751 |
| N.Y.C.System-Illinois Div.-- | 8.4930 | 217,382 | 2,700 | 220,082 | 427 |
| N.Y.C.Sys.-Peoria & Eastern- | 22.1831 | 422,699 | 750 | 423,449 | 17,519 |

TABLE VIII - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Vermilion - Concluded | | | | | |
| New York Chgo. & St.Lo.Sys.-- | 30.8738 | 677,622 | 685 | 678,307 | 37,101 |
| Lake Erie & Western--------- | 21.9574 | 458,259 | 500 | 458,759 | 35,587 |
| Toledo St.Louis & Western--- | 8.9164 | 219,363 | 185 | 219,548 | 1,514 |
| Wabash-M.L.----------------- | 25.8799 | 864,030 | 4,160 | 868,190 | 22,183 |
| C.1-S-Ill.Term.Sys.-Ill.Traction- | 28.6012 | 324,593 | 3,050 | 327,643 | 3,072 |
| C.3-Kansas & Sidell------------ | 2.1701 | 1,888 | --- | 1,888 | 148 |
| Wabash - Total------------------ | 40.1210 | 1,055,873 | 15,655 | 1,071,528 | 100,358 |
| C.1-New York Central System------ | 27.4689 | 792,955 | 15,580 | 808,535 | 97,348 |
| N.Y.C.System-Cairo Div.----- | 25.0945 | 749,575 | 15,580 | 765,155 | 97,348 |
| N.Y.C.System-E.Mt.C.& W.---- | 2.3744 | 43,380 | --- | 43,380 | --- |
| Southern------------------ | 12.6521 | 262,918 | 75 | 262,993 | 3,010 |
| Warren - Total------------------ | 117.0811 | 3,041,712 | 4,260 | 3,045,972 | 40,510 |
| C.1-Atchison Topeka & Santa Fe--- | 20.4078 | 1,092,998 | 510 | 1,093,508 | 11,034 |
| Chgo.Burl.& Quincy System---- | 55.2635 | 1,584,972 | 470 | 1,585,442 | 16,022 |
| Chgo.Burl.& Quincy---------- | 20.8790 | 876,675 | 330 | 877,005 | 12,373 |
| St.Louis Rock Is.& Chgo.---- | 34.3845 | 708,297 | 140 | 708,437 | 3,649 |
| Minneapolis & St.Louis------- | 29.4655 | 337,315 | 365 | 337,680 | 11,773 |
| C.2-Rock Island Southern System-- | 11.9443 | 26,427 | 2,915 | 29,342 | 1,681 |
| Rock Island Southern-------- | 1.5760 | 5,012 | 2,915 | 7,927 | 1,630 |
| R.I.S.-Galesburg & Western-- | 10.3683 | 21,415 | --- | 21,415 | 51 |
| Washington - Total--------------- | 58.0255 | 927,466 | 6,205 | 933,671 | 11,305 |
| C.1-I.C.Sys.-Gil.E.St.Lo.& Carb.- | .0833 | 2,557 | --- | 2,557 | --- |
| Louisville & Nashville-M.L.-- | 28.5678 | 645,174 | 6,005 | 651,179 | 8,040 |
| Missouri-Illinois----------- | 29.3744 | 279,735 | 200 | 279,935 | 3,265 |
| Wayne - Total------------------- | 55.8973 | 1,080,821 | 360 | 1,081,181 | 5,090 |
| C.1-B.& O.Sys.-Springfield Br.--- | 25.3742 | 490,946 | 200 | 491,146 | 2,790 |
| Southern------------------ | 30.5231 | 589,875 | 160 | 590,035 | 2,300 |
| White - Total------------------- | 80.6689 | 1,691,102 | 15,413 | 1,706,515 | 21,231 |
| C.1-B.& O.Sys.-Springfield Br.--- | 24.6689 | 478,504 | 300 | 478,804 | 2,425 |
| I.C.System-Peoria Division--- | 2.2758 | 38,453 | 65 | 38,518 | 720 |
| Louisville & Nashville-M.L.-- | 21.6153 | 499,443 | 15,048 | 514,491 | 9,350 |
| N.Y.C.System-Cairo Division-- | 32.1089 | 674,702 | --- | 674,702 | 8,736 |
| Whiteside - Total--------------- | 134.6611 | 4,108,383 | 28,350 | 4,136,733 | 145,692 |
| C.1-Chgo.Burl.& Quincy System---- | 81.3751 | 2,214,858 | 10,920 | 2,225,778 | 20,072 |
| Chgo.Burl.& Northern-------- | 5.0824 | 148,934 | 425 | 149,359 | --- |
| Chgo.Burl.& Quincy---------- | 41.2363 | 1,307,910 | 2,020 | 1,309,930 | 18,779 |
| Fenton & Thompson----------- | 12.6209 | 266,641 | 3,270 | 269,911 | 539 |
| St.Louis Rock Is.& Chgo.---- | 22.4355 | 491,373 | 5,205 | 496,578 | 754 |
| C.M.St.P.& P.-Sec.Line------- | 13.9330 | 243,831 | 170 | 244,001 | 1,395 |
| Chicago & North Western------ | 36.2257 | 1,643,552 | 17,260 | 1,660,812 | 124,225 |
| Hooppole Yorktown & Tampico-- | 3.1273 | 6,142 | --- | 6,142 | --- |
| Will - Total--------------------- | 249.7530 | 11,034,823 | 126,896 | 11,161,719 | 1,003,288 |
| C.1-Alton----------------------- | 50.0623 | 1,397,533 | 19,159 | 1,416,692 | 18,320 |
| Atchison Topoka & Santa Fe--- | 28.7051 | 1,540,257 | 6,598 | 1,546,855 | 29,335 |
| Chgo.& East.Ill.-Northern Div | 11.9783 | 472,521 | 790 | 473,311 | 3,959 |
| Chgo.Mil.St.P.& Pac.System--- | 36.1136 | 825,148 | 3,300 | 828,448 | 35,045 |
| Chgo.Milwaukee & Gary------- | 24.1456 | 503,328 | 2,640 | 505,968 | 4,680 |
| Chgo.Terre Haute & SE.------ | 11.9680 | 321,820 | 660 | 322,480 | 30,365 |
| Chgo.Rock Is.& Pacific------- | 24.7011 | 1,170,453 | 6,460 | 1,176,913 | 61,350 |
| Elgin Joliet & Eastern System | 55.0911 | 4,511,401 | 67,920 | 4,579,321 | 798,952 |
| Chgo.Lake Shore & Eastern--- | --- | 428,745 | --- | 428,745 | 33,530 |
| Elgin Joliet & Eastern------ | 55.0911 | 4,082,656 | 67,920 | 4,150,576 | 765,422 |
| N.Y.C.Sys.-Joliet & No.Ind.-- | 14.4627 | 437,186 | 13,085 | 450,271 | 44,333 |
| Wabash-M.L.----------------- | 28.6388 | 658,902 | 8,786 | 667,688 | 11,994 |
| C.2-S-Chicago & Illinois Western- | --- | 21,422 | 798 | 22,220 | --- |
| Williamson - Total--------------- | 136.1382 | 2,676,570 | 7,405 | 2,683,975 | 128,678 |
| C.1-Chgo.Burl.& Quincy System---- | 18.7242 | 548,308 | 95 | 548,403 | 13,887 |
| Herrin & Southern----------- | 14.2805 | 305,348 | 35 | 305,383 | 577 |
| Northern & Southern--------- | 4.4437 | 242,960 | 60 | 243,020 | 13,310 |
| Chgo.& East.Ill.-Southern Div | 21.1884 | 476,421 | 120 | 476,541 | 8,240 |
| Illinois Central System------ | 49.8353 | 922,413 | 4,955 | 927,368 | 39,371 |
| Southern Illinois Branches-- | 39.4010 | 766,571 | 1,955 | 768,526 | 37,801 |
| So.Illinois & Kentucky------ | 10.4343 | 155,842 | 3,000 | 158,842 | 1,570 |
| Missouri-Pacific-Br.Lines---- | 44.6007 | 696,110 | 885 | 696,995 | 67,180 |
| N.Y.C.System-Cairo Div.------ | 1.7896 | 33,318 | 1,350 | 34,668 | --- |

TABLE VIII - Concluded

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Com-mission | By local assessors | By Tax Com-mission and local assessors | |
| Winnebago - Total | 119.2464 | 3,131,047 | 223,150 | 3,354,197 | 96,082 |
| C.1-C.B.& Q.Sys.-Chicago & Iowa | 8.6218 | 326,733 | 15,050 | 341,783 | 7,816 |
| Chgo.Mil.St.Paul & Pac.Sys. | 39.5776 | 888,072 | 31,745 | 919,817 | 27,728 |
| Chgo.Milwaukee & Gary | 4.5822 | 142,704 | 31,745 | 174,449 | 5,932 |
| C.M.St.P.& P.Sys.-Sec.Line | 34.9954 | 745,368 | --- | 745,368 | 21,796 |
| Chicago & North Western | 45.1824 | 1,176,010 | 61,810 | 1,237,820 | 30,021 |
| I.C.Sys.-Chgo.Mad.& Northern | 25.8646 | 740,232 | 114,545 | 854,777 | 30,517 |
| | | | | | |
| Woodford - Total | 67.3580 | 966,016 | 1,110 | 967,126 | 10,076 |
| C.1-Alton Sys.-Dwight & Peoria | 13.2794 | 143,192 | 340 | 143,532 | 1,510 |
| A.T.& S.F.Sys.-Pekin Branch | 20.6714 | 499,576 | 660 | 500,236 | 5,805 |
| I.C.Sys.-Central Ill.Brs. | 5.2607 | 80,772 | 60 | 80,832 | 587 |
| N.Y.C.& St.L.Sys.-L.E.& W. | 9.8064 | 168,185 | --- | 168,185 | 1,407 |
| Toledo, Peoria & Western | 18.3401 | 74,291 | 50 | 74,341 | 767 |

## TABLE IX

## ASSESSMENT OF RAILROAD PROPERTY SPREAD TO ILLINOIS COUNTIES; TOTAL VALUATION DETERMINED BY TAX COMMISSION AND LOCAL ASSESSORS FOR EACH COUNTY FOR EVERY RAILROAD AND RAILROAD SYSTEM

Assessment Year 1936

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| GRAND TOTAL---------------------- | 11,987.7980 | $393,708,126 | $14,655,582 | $408,363,708 | $38,413,195 |
| Adams - Total-------------------- | 93.1560 | 2,112,224 | 48,890 | 2,161,114 | 117,219 |
| C.1-Chicago Burlington & Quincy-- | 77.0244 | 1,715,780 | 8,790 | 1,724,570 | 93,779 |
| Wabash------------------------- | 16.1316 | 369,534 | 33,500 | 403,034 | 16,139 |
| C.2-Quincy Omaha & Kansas City--- | --- | 26,910 | 6,600 | 33,510 | 7,301 |
| Alexander - Total---------------- | 92.2960 | 1,780,862 | 89,939 | 1,870,801 | 151,019 |
| C.1-Chicago & Eastern Illinois--- | 17.3449 | 310,144 | 26,872 | 337,016 | 5,181 |
| Illinois Central------------- | 8.2091 | 151,085 | 1,992 | 153,077 | 4,953 |
| Missouri Pacific------------- | 33.1087 | 595,115 | 350 | 595,465 | 65,285 |
| Mobile & Ohio---------------- | 27.0795 | 371,942 | 27,775 | 399,717 | 20,240 |
| New York Central------------- | 6.5538 | 323,055 | 32,950 | 356,005 | 55,360 |
| St. Louis Southwestern------- | --- | 29,521 | --- | 29,521 | --- |
| Bond - Total--------------------- | 58.0012 | 2,003,726 | 1,480 | 2,005,206 | 39,955 |
| C.1-Chicago Burlington & Quincy-- | 27.2277 | 760,903 | 125 | 761,028 | 13,262 |
| New York Chicago & St. Louis- | 8.1722 | 175,652 | 125 | 175,777 | 11,290 |
| Penn.Sys.-P.C.C.& St.L.Div.-- | 22.6013 | 1,067,171 | 1,230 | 1,068,401 | 15,403 |
| Boone - Total-------------------- | 51.6318 | 963,140 | 11,020 | 974,160 | 24,109 |
| C.1-Chicago & North Western------ | 45.3958 | 866,524 | 10,995 | 877,519 | 22,621 |
| Illinois Central------------- | 6.2360 | 96,616 | 25 | 96,641 | 1,488 |
| Brown - Total-------------------- | 23.3788 | 350,666 | 308 | 350,974 | 2,540 |
| C.1-Wabash----------------------- | 23.3788 | 350,666 | 308 | 350,974 | 2,540 |
| Bureau - Total------------------- | 211.9825 | 4,951,229 | 11,766 | 4,962,995 | 109,153 |
| C.1-Chicago Burlington & Quincy-- | 103.1816 | 2,414,878 | 2,100 | 2,416,978 | 39,334 |
| Chgo.Mil.St.Paul & Pac.------ | 11.0434 | 210,943 | 785 | 211,728 | 4,140 |
| Chicago & North Western------ | 39.1275 | 721,063 | 850 | 721,913 | 4,339 |
| Chicago Rock Island & Pac.--- | 44.9190 | 1,293,718 | 3,186 | 1,296,904 | 53,265 |
| New York Central------------- | 7.0801 | 278,278 | 4,845 | 283,123 | 7,500 |
| C.3-Hooppole Yorktown & Tampico-- | 4.6250 | 8,277 | --- | 8,277 | 175 |
| C.3-S. De Pue & Northern--------- | .7102 | 3,460 | --- | 3,460 | 400 |
| LaSalle & Bureau County------ | 1.2957 | 20,612 | --- | 20,612 | --- |
| Calhoun - No railroad property | | | | | |
| Carroll - Total------------------ | 101.8876 | 2,908,872 | 60,225 | 2,969,097 | 116,929 |
| C.1-Chicago Burlington & Quincy-- | 48.1744 | 1,253,055 | 2,190 | 1,255,245 | 47,974 |
| Chgo.Mil.St.Paul & Pac.------ | 53.7132 | 1,655,817 | 58,035 | 1,713,852 | 68,955 |
| Cass - Total--------------------- | 54.2124 | 1,412,598 | 10,492 | 1,423,090 | 128,318 |
| C.1-Alton------------------------ | 2.4505 | 40,153 | 100 | 40,253 | 320 |
| B.& O.Sys.-B.& O.So.Western-- | 25.7418 | 577,068 | 300 | 577,368 | 4,135 |
| Chicago Burlington & Quincy-- | 10.9089 | 776,268 | 10,026 | 786,294 | 122,563 |
| C.2-Jacksonville & Havana-------- | 15.1112 | 19,109 | 66 | 19,175 | 1,300 |
| Champaign - Total---------------- | 176.9718 | 3,056,028 | 65,113 | 3,121,141 | 153,776 |
| C.1-Chicago & Eastern Illinois--- | 37.4135 | 556,049 | 683 | 556,732 | 5,215 |
| Illinois Central------------- | 40.5436 | 606,812 | 750 | 607,562 | 12,555 |
| Ill.Term.Sys.-Ill.Traction--- | 23.2013 | 300,158 | 2,000 | 302,158 | 11,965 |
| N.Y.C.Sys.-Peoria & Eastern-- | 29.1831 | 676,345 | 57,930 | 734,275 | 115,345 |
| Wabash----------------------- | 46.6303 | 916,664 | 3,750 | 920,414 | 8,696 |
| Christian - Total---------------- | 106.7123 | 2,865,186 | 22,484 | 2,887,670 | 156,246 |
| C.1-Baltimore & Ohio System------ | 46.3533 | 962,232 | 718 | 962,950 | 10,196 |
| Balt. & Ohio Southwestern--- | 30.8605 | 692,544 | 400 | 692,944 | 5,760 |
| Cinn.Indpls. & Western------ | 15.4928 | 269,688 | 318 | 270,006 | 4,436 |
| Chicago & Eastern Illinois--- | 3.8857 | 103,801 | 6,000 | 109,801 | 6,238 |
| Chicago & Illinois Midland--- | 14.4570 | 581,269 | 15,166 | 596,435 | 120,513 |
| New York Central------------- | 10.9394 | 334,043 | 80 | 334,123 | 6,610 |
| Wabash----------------------- | 31.0769 | 883,841 | 520 | 884,361 | 12,689 |

TABLE IX - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Clark - Total | 65.7522 | $1,803,753 | $2,085 | $1,805,838 | $20,114 |
| C.1-NewYork Central | 21.1326 | 448,993 | 90 | 449,083 | 9,400 |
| Pennsylvania System | 29.9133 | 1,344,446 | 1,995 | 1,346,441 | 10,614 |
| Pitts.Cinn.Chgo.& St.Lo. | 29.1392 | 1,329,525 | 1,995 | 1,331,520 | 10,614 |
| Terre Haute & Peoria | .7741 | 14,921 | --- | 14,921 | --- |
| C.3-Kansas & Sidell | 14.7063 | 10,314 | --- | 10,314 | 100 |
| Clay - Total | 68.6506 | 1,531,882 | 1,740 | 1,533,622 | 81,197 |
| C.1-B.& O.Sys.-B.& O.So.Western | 48.4767 | 1,206,146 | 1,700 | 1,207,846 | 64,565 |
| Illinois Central | 20.1739 | 325,736 | 40 | 325,776 | 16,632 |
| Clinton - Total | 83.7049 | 1,997,714 | 6,776 | 2,004,490 | 40,757 |
| C.1-B.& O.Sys.-B.& O.So.Western | 30.7620 | 779,991 | 900 | 780,891 | 16,775 |
| Chicago Burlington & Quincy | 15.4027 | 567,397 | 1,050 | 568,447 | 2,492 |
| Louisville & Nashville | 3.9159 | 77,640 | 800 | 78,440 | 4,110 |
| Missouri-Illinois | 2.1775 | 18,877 | 50 | 18,927 | --- |
| Southern | 31.4468 | 553,809 | 3,976 | 557,785 | 17,380 |
| Coles - Total | 83.3617 | 2,165,977 | 68,200 | 2,234,177 | 291,150 |
| C.1-Illinois Central | 16.3614 | 346,364 | 35,335 | 381,699 | 30,897 |
| New York Central | 27.8998 | 1,005,974 | 31,235 | 1,037,209 | 196,870 |
| New York Chicago & St. Louis | 31.8633 | 739,154 | 1,590 | 740,744 | 61,947 |
| Penn.Sys.-Terre Haute & Peo. | 5.2832 | 73,164 | 40 | 73,204 | 1,436 |
| C.3-Kansas & Sidell | 1.9540 | 1,321 | --- | 1,321 | --- |
| Cook - Total | 808.0427 | 129,512,422 | 9,393,963 | 138,906,385 | 24,282,994 |
| C.1-Alton | 26.4197 | 1,921,453 | 145,288 | 2,066,741 | 647,396 |
| Atchison Topeka & Santa Fe | 20.1934 | 2,344,056 | 202,273 | 2,546,329 | 688,076 |
| Baltimore & Ohio System ) | | | | | |
| Balt. & Ohio & Chgo. ) | 3.9640 | 919,706 | 83,722 | 1,003,428 | 110,554 |
| Balt. & Ohio Connecting ) | | | | | |
| Chesapeake & Ohio | --- | 96,149 | 4,224 | 100,373 | --- |
| Chicago Burlington & Quincy | 15.5011 | 4,033,714 | 1,051,604 | 5,085,318 | 1,654,566 |
| Chicago & Eastern Illinois | 11.8608 | 1,151,485 | 126,767 | 1,278,252 | 66,397 |
| Chicago & Erie | --- | 201,189 | 11,247 | 212,436 | --- |
| Chicago Great Western | 5.5614 | 323,264 | 44,079 | 367,343 | 10,042 |
| Chgo.Indpls.& Louisville | --- | 89,132 | 3,582 | 92,714 | --- |
| Chgo.Mil.St.Paul & Pac. | 62.1460 | 4,804,155 | 434,717 | 5,238,872 | 658,359 |
| Chicago & North Western | 108.5351 | 11,763,222 | 1,541,074 | 13,304,296 | 3,580,430 |
| Chicago Rock Island & Pac. | 40.4476 | 4,216,646 | 280,946 | 4,497,592 | 1,880,785 |
| Elgin Joliet & Eastern | 28.4769 | 2,375,877 | 15,224 | 2,391,101 | 125,495 |
| Grand Trunk Western | 25.7928 | 1,315,626 | 36,022 | 1,351,648 | 215,006 |
| Illinois Central | 31.6843 | 1,160,333 | 67,474 | 1,227,807 | 137,318 |
| Minn.St.P.& S.S.Marie Sys. | 20.1902 | 1,361,577 | 89,899 | 1,451,476 | 398,285 |
| Central Terminal | --- | 513,416 | 67,862 | 581,278 | 307,733 |
| Wisconsin Central | 20.1902 | 848,161 | 22,037 | 870,198 | 90,552 |
| New York Central | 27.9060 | 3,626,209 | 213,289 | 3,839,498 | 1,085,047 |
| New York Chicago & St. Louis | 10.5182 | 869,431 | 215,124 | 1,084,555 | 181,187 |
| Pennsylvania System | 57.4157 | 10,344,912 | 477,847 | 10,822,759 | 4,623,122 |
| Englewood Connecting | 2.3409 | 103,074 | 3,269 | 106,343 | 628 |
| Pitts.Ft.Wayne & Chgo. | 13.2691 | 6,692,814 | 406,629 | 7,099,443 | 4,075,456 |
| Pitts.Cinn.Chgo.& St.Lo. | 26.8269 | 2,815,464 | 52,152 | 2,867,616 | 540,717 |
| South Chicago & Southern | 14.9788 | 733,560 | 15,797 | 749,357 | 6,321 |
| Pere Marquette | --- | 96,402 | 6,026 | 102,428 | --- |
| Wabash | 20.8031 | 884,896 | 134,285 | 1,019,181 | 17,425 |
| C.1-S.& T.B.& O.Chgo.Term. | 61.1973 | 10,695,565 | 220,787 | 10,916,352 | 629,620 |
| Belt Railway of Chgo. | 25.2171 | 8,400,642 | 135,720 | 8,536,362 | 383,327 |
| Chgo. River & Indiana Sys. | 17.8390 | 8,436,719 | 2,312,280 | 10,748,999 | 206,078 |
| Chicago Junction Railway | 2.1799 | 1,171,210 | 105,927 | 1,277,137 | 6,475 |
| Chicago River & Indiana | 3.0027 | 1,633,357 | 445,244 | 2,078,601 | --- |
| Union Stk.Yds.& Trans.Co. | 9.0400 | 5,342,155 | 1,761,109 | 7,103,264 | 169,188 |
| Chgo. Junction RR. (Elev.) | 3.6164 | 289,997 | --- | 289,997 | 30,415 |
| Chicago Union Station | 1.2869 | 18,152,000 | 57,952 | 18,209,952 | 3,709,850 |
| Chicago & Western Indiana | 26.9699 | 10,495,138 | 191,183 | 10,686,321 | 807,472 |
| Indiana Harbor Belt | 33.8825 | 5,254,281 | 283,988 | 5,538,269 | 416,940 |
| C.2-S.& T. Chgo.& Calumet Riv. | 1.1299 | 30,852 | 16,160 | 47,012 | 6,665 |
| Chgo.Heights Term.Transfer | 6.6900 | 436,970 | 12,727 | 449,697 | 17,251 |
| Chicago & Illinois Western | 10.6392 | 777,815 | 2,135 | 779,950 | 14,226 |
| Chicago Produce Terminal | --- | 1,205,550 | 592 | 1,206,142 | 193,110 |
| Chicago Short Line | 1.1201 | 168,265 | 7,462 | 175,727 | 16,934 |
| Chgo.West Pull.& Southern | 1.0326 | 292,560 | 21,172 | 313,732 | 22,594 |
| Illinois Northern | 3.4623 | 359,123 | 6,660 | 365,783 | 13,979 |
| Manufacturers' Junction | 1.7820 | 220,360 | 3,825 | 224,185 | 51,352 |

TABLE IX - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Cook - Concluded | | | | | |
| Pullman | 4.4888 | $136,900 | $19,402 | $156,302 | $3,792 |
| C.3-S. Calumet Western | 3.4222 | 104,605 | --- | 104,605 | 150 |
| Chicago Peoria & Western | .5549 | 9,376 | --- | 9,376 | --- |
| C.4-E. Chicago Aurora & Elgin | 13.0009 | 167,261 | 44,538 | 211,799 | 41,221 |
| Chicago North Shore & Mil. | 20.4536 | 512,305 | 39,796 | 552,101 | 101,973 |
| Chicago Rapid Transit | 56.4572 | 9,674,078 | 832,308 | 10,506,386 | 1,566,970 |
| Chgo. So. Shore & So. Bend | --- | 82,623 | 563 | 83,186 | --- |
| Crawford - Total | 45.3413 | 1,024,034 | 5,565 | 1,029,599 | 60,381 |
| C.1-Illinois Central | 21.0652 | 466,554 | 4,980 | 471,534 | 32,111 |
| New York Central | 24.2761 | 557,480 | 585 | 558,065 | 28,270 |
| Cumberland - Total | 53.1985 | 1,504,603 | 1,270 | 1,505,873 | 9,516 |
| C.1-Illinois Central | 17.5379 | 267,524 | 55 | 267,579 | 4,225 |
| New York Chicago & St. Louis | 7.6773 | 150,418 | 70 | 150,488 | 1,420 |
| Penn.Sys.-P.C.C.& St.L.Div. | 20.8534 | 1,081,814 | 1,145 | 1,082,959 | 3,871 |
| C.3-Kansas & Sidell | 7.1299 | 4,847 | --- | 4,847 | --- |
| DeKalb - Total | 166.3399 | 3,424,596 | 10,140 | 3,434,736 | 95,253 |
| C.1-Chicago Burlington & Quincy | 23.9089 | 567,617 | 525 | 568,142 | 17,033 |
| Chicago Great Western | 23.9299 | 422,293 | 625 | 422,918 | 25,502 |
| Chgo.Mil.St.Paul & Pac. | 43.3246 | 932,391 | 8,485 | 940,876 | 23,015 |
| Chicago & North Western | 61.0799 | 1,255,106 | 315 | 1,255,421 | 19,078 |
| Illinois Central | 14.0966 | 247,189 | 190 | 247,379 | 10,625 |
| DeWitt - Total | 96.4568 | 1,647,320 | 49,105 | 1,696,425 | 136,804 |
| C.1-Illinois Central | 56.7013 | 1,132,323 | 47,880 | 1,180,203 | 126,607 |
| Ill.Term.Sys.-Ill.Traction | 16.2835 | 174,859 | 1,000 | 175,859 | 4,610 |
| N.Y.C.Sys.-Peoria & Eastern | 4.7756 | 80,166 | 100 | 80,266 | 2,820 |
| Penn.Sys.-Terre Haute & Peo. | 18.6964 | 259,972 | 125 | 260,097 | 2,767 |
| Douglas - Total | 76.7071 | 1,597,875 | 1,105 | 1,598,980 | 55,750 |
| C.1-B.& O.Sys.-Cinn.Ind.& West. | 27.9513 | 498,381 | 795 | 499,176 | 9,261 |
| Chicago & Eastern Illinois | 25.4695 | 767,626 | 230 | 767,856 | 41,267 |
| New York Chicago & St. Louis | .6026 | 10,087 | --- | 10,087 | --- |
| Penn.Sys.-Terre Haute & Peo. | 22.6837 | 321,781 | 80 | 321,861 | 5,222 |
| DuPage - Total | 163.1266 | 4,778,809 | 93,750 | 4,872,559 | 393,801 |
| C.1-Atchison Topeka & Santa Fe | 4.9051 | 191,554 | 35 | 191,589 | 90 |
| Chicago Burlington & Quincy | 21.7996 | 1,158,041 | 11,840 | 1,169,881 | 106,512 |
| Chicago Great Western | 17.7415 | 325,572 | 4,900 | 330,472 | 11,298 |
| Chgo.Mil.St.Paul & Pac. | 14.0943 | 646,632 | 15,780 | 662,412 | 65,430 |
| Chicago & North Western | 25.0750 | 1,100,740 | 30,030 | 1,130,770 | 55,493 |
| Elgin Joliet & Eastern | 18.7612 | 618,204 | 290 | 618,494 | 36,105 |
| Illinois Central | 21.1523 | 354,972 | 495 | 355,467 | 5,330 |
| C.2-S. Chicago & Illinois Western | --- | --- | 160 | 160 | --- |
| C.4-E. Chicago Aurora & Elgin | 39.5976 | 383,094 | 30,220 | 413,314 | 113,543 |
| Edgar - Total | 152.2759 | 2,665,647 | 3,116 | 2,668,763 | 101,608 |
| C.1-B.& O.Sys.-Cinn.Ind.& West. | 21.4933 | 393,363 | 631 | 393,994 | 6,657 |
| Chgo.Mil.St.Paul & Pac. | 1.8284 | 30,955 | --- | 30,955 | 30 |
| New York Central | 54.4404 | 1,426,851 | 2,070 | 1,428,921 | 78,180 |
| New York Chicago & St. Louis | 19.8400 | 378,256 | 100 | 378,356 | 5,916 |
| Penn.Sys.-Terre Haute & Peo. | 26.9466 | 417,000 | 315 | 417,315 | 10,625 |
| C.3-Kansas & Sidell | 27.7272 | 19,222 | --- | 19,222 | 200 |
| Edwards - Total | 35.8152 | 591,933 | 130 | 592,063 | 13,763 |
| C.1-Illinois Central | 22.3568 | 332,591 | 50 | 332,641 | 2,242 |
| New York Central | 3.6701 | 80,595 | -- | 80,595 | 760 |
| Southern | 9.7883 | 178,747 | 80 | 178,827 | 10,761 |
| Effingham - Total | 83.6366 | 2,483,857 | 2,775 | 2,486,632 | 57,494 |
| C.1-B.& O.Sys.-B.& O.So.Western | 22.4073 | 482,457 | 500 | 482,957 | 2,860 |
| Chicago & Eastern Illinois | 13.9280 | 202,043 | 50 | 202,093 | 933 |
| Illinois Central | 11.6752 | 181,883 | 30 | 181,913 | 1,601 |
| Penn.Sys.-P.C.C.& St.L.Div. | 25.4827 | 1,460,576 | 2,180 | 1,462,756 | 51,111 |
| Wabash | 10.1434 | 156,898 | 15 | 156,913 | 989 |

TABLE IX - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Com-mission | By local assessors | By Tax Com-mission and local assessors | |
| Fayette - Total------------------- | 60.5950 | $1,827,073 | $1,820 | $1,828,893 | $37,610 |
| C.1-B.& O.Sys.-B.& O.So.Western-- | 1.3284 | 27,370 | --- | 27,370 | 15 |
| Chicago & Eastern Illinois--- | 16.6563 | 256,242 | 150 | 256,392 | 3,684 |
| New York Chicago & St. Louis- | 16.7411 | 324,788 | 390 | 325,178 | 6,900 |
| Penn.Sys.-P.C.C.& St.L.Div.-- | 25.8692 | 1,218,673 | 1,280 | 1,219,953 | 27,011 |
| Ford - Total---------------------- | 81.1833 | 1,356,084 | 881 | 1,356,965 | 37,638 |
| C.1-Illinois Central------------- | 31.1150 | 499,956 | 220 | 500,176 | 13,361 |
| New York Chicago & St. Louis- | 28.5966 | 546,011 | 186 | 546,197 | 17,634 |
| Toledo Peoria & Western------ | 5.9902 | 23,807 | 25 | 23,832 | 436 |
| Wabash---------------------- | 15.4815 | 286,310 | 450 | 286,760 | 6,207 |
| Franklin - Total------------------ | 132.9145 | 3,308,285 | 3,659 | 3,311,944 | 120,849 |
| C.1-Chicago Burlington & Quincy-- | 24.6432 | 1,086,713 | 375 | 1,087,088 | 19,143 |
| Chicago & Eastern Illinois--- | 23.2955 | 486,544 | 219 | 486,763 | 13,961 |
| Illinois Central------------- | 70.5195 | 1,460,053 | 2,925 | 1,462,978 | 82,350 |
| Missouri Pacific------------- | 14.4563 | 274,975 | 140 | 275,115 | 5,395 |
| Fulton - Total-------------------- | 133.8283 | 2,280,512 | --- | 2,280,512 | 32,782 |
| C.1-Chicago Burlington & Quincy-- | 87.2332 | 1,963,374 | --- | 1,963,374 | 25,503 |
| Chicago & North Western------ | --- | 24,995 | --- | 24,995 | --- |
| Minneapolis & St. Louis------ | 12.9587 | 160,899 | --- | 160,899 | 5,970 |
| Toledo Peoria & Western------ | 33.6364 | 131,244 | --- | 131,244 | 1,309 |
| Gallatin - Total------------------ | 28.9499 | 626,296 | 5,812 | 632,108 | 7,165 |
| C.1-B.& O.Sys.-B.& O.So.Western-- | 16.7423 | 382,524 | 300 | 382,824 | 2,565 |
| Louisville & Nashville------- | 10.9120 | 219,144 | 5,512 | 224,656 | 4,600 |
| New York Central------------- | 1.2956 | 24,628 | --- | 24,628 | --- |
| Greene - Total-------------------- | 81.8585 | 1,444,497 | 9,270 | 1,453,767 | 27,555 |
| C.1-Alton------------------------ | 58.0473 | 991,341 | 8,710 | 1,000,051 | 21,340 |
| Chicago Burlington & Quincy-- | 23.8112 | 453,156 | 560 | 453,716 | 6,215 |
| Grundy - Total-------------------- | 81.4099 | 2,578,529 | 3,739 | 2,582,268 | 129,876 |
| C.1-Alton------------------------ | 20.0104 | 448,597 | 2,075 | 450,672 | 4,215 |
| Atchison Topeka & Santa Fe--- | 20.1879 | 836,707 | 655 | 837,362 | 18,488 |
| Chicago Rock Island & Pac.--- | 20.2568 | 726,863 | 675 | 727,538 | 102,948 |
| Elgin Joliet & Eastern------- | 20.9548 | 566,362 | 334 | 566,696 | 4,225 |
| Hamilton - Total------------------ | 36.6970 | 695,357 | 18,840 | 714,197 | 8,655 |
| C.1-Louisville & Nashville------- | 36.6970 | 695,357 | 18,840 | 714,197 | 8,655 |
| Hancock - Total------------------- | 112.2886 | 1,584,583 | 1,145 | 1,585,728 | 17,366 |
| C.1-Atchison Topeka & Santa Fe--- | 7.2790 | 316,267 | 200 | 316,467 | 4,542 |
| Chicago Burlington & Quincy-- | 41.3666 | 750,952 | 525 | 751,477 | 6,649 |
| Toledo Peoria & Western------ | 41.7403 | 163,708 | 120 | 163,828 | 3,073 |
| Wabash---------------------- | 21.9027 | 353,656 | 300 | 353,956 | 3,102 |
| Hardin - Total-------------------- | 8.5311 | 137,354 | 50 | 137,404 | 7,217 |
| C.1-Illinois Central------------- | 8.5311 | 137,354 | 50 | 137,404 | 7,217 |
| Henderson - Total----------------- | 75.3882 | 2,026,812 | 1,295 | 2,028,107 | 12,484 |
| C.1-Atchison Topeka & Santa Fe--- | 22.5155 | 930,791 | 975 | 931,766 | 10,705 |
| Chicago Burlington & Quincy-- | 47.2475 | 1,069,925 | 320 | 1,070,245 | 1,111 |
| Minneapolis & St. Louis------ | .7774 | 6,774 | --- | 6,774 | --- |
| Toledo Peoria & Western------ | 4.8478 | 19,322 | --- | 19,322 | 668 |
| Henry - Total--------------------- | 125.6043 | 2,706,973 | 5,913 | 2,712,886 | 62,176 |
| C.1-Chicago Burlington & Quincy-- | 62.6082 | 1,459,919 | 715 | 1,460,634 | 25,226 |
| Chicago Rock Island & Pac.--- | 58.9961 | 1,239,601 | 4,888 | 1,244,489 | 36,510 |
| C.3-Hooppole Yorktown & Tampico-- | 4.0000 | 7,453 | 310 | 7,763 | 440 |
| Iroquois - Total------------------ | 170.1176 | 3,186,132 | 44,896 | 3,231,028 | 46,860 |
| C.1-Chicago & Eastern Illinois--- | 72.7224 | 1,479,238 | 581 | 1,479,819 | 24,027 |
| Chgo. Mil. St. Paul & Pac.--- | 35.8264 | 699,107 | 255 | 699,362 | 6,875 |
| Elgin Joliet & Eastern------- | --- | 239,778 | --- | 239,778 | --- |
| Illinois Central------------- | 9.5572 | 156,619 | 110 | 156,729 | 1,506 |
| New York Central------------- | 20.4989 | 481,243 | 43,340 | 524,583 | 11,810 |
| Toledo Peoria & Western------ | 31.5127 | 130,147 | 610 | 130,757 | 2,642 |

TABLE IX - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Com- mission | By local assessors | By Tax Com- mission and local assessors | |
| Jackson - Total | 130.4942 | $2,046,660 | $1,420 | $2,048,080 | $56,966 |
| C.1-Illinois Central | 50.0193 | 851,496 | 680 | 852,176 | 18,096 |
| Missouri Pacific | 46.2505 | 746,032 | 110 | 746,142 | 8,765 |
| Mobile & Ohio | 34.2244 | 377,124 | 630 | 377,754 | 30,105 |
| St. Louis Southwestern | --- | 72,008 | --- | 72,008 | --- |
| Jasper - Total | 51.6394 | 738,272 | 1,282 | 739,554 | 8,185 |
| C.1-Illinois Central | 47.5636 | 735,420 | 1,282 | 736,702 | 8,087 |
| C.3-Kansas & Sidell | 4.0758 | 2,852 | --- | 2,852 | 98 |
| Jefferson - Total | 155.4404 | 3,068,063 | 34,100 | 3,102,163 | 218,946 |
| C.1-Chicago Burlington & Quincy | 25.3888 | 695,763 | 1,240 | 697,003 | 2,210 |
| Chicago & Eastern Illinois | 24.5226 | 396,198 | 700 | 396,898 | 7,659 |
| Illinois Central | 24.1782 | 740,720 | 14,029 | 754,749 | 175,585 |
| Louisville & Nashville | 26.9142 | 538,426 | 16,261 | 554,687 | 9,685 |
| Missouri Pacific | 17,0930 | 212,218 | 1,195 | 213,413 | 2,440 |
| Southern | 26,3220 | 471,738 | 325 | 472,063 | 20,969 |
| C.3-Jefferson Southwestern | 11.0216 | 13,000 | 350 | 13,350 | 398 |
| Jersey - Total | 58.5012 | 619,597 | 5,730 | 625,327 | 2,504 |
| C.1-Alton | 19.9246 | 317,022 | 1,420 | 318,442 | 1,545 |
| Chicago Burlington & Quincy | 5.6903 | 99,131 | 100 | 99,231 | 189 |
| Illinois Terminal | 9.5269 | 163,599 | 1,960 | 165,559 | 360 |
| C.2-Chgo.Springfield & St.Louis | 23.3594 | 39,845 | 2,250 | 42,095 | 410 |
| Jo Daviess - Total | 64.2911 | 1,628,822 | 4,280 | 1,633,102 | 37,713 |
| C.1-Chicago Burlington & Quincy | 22.5422 | 686,507 | 1,395 | 687,902 | 11,004 |
| Chicago Great Western | 31.3701 | 783,517 | 2,830 | 786,347 | 25,162 |
| Chicago & North Western | 10.2974 | 157,701 | 55 | 157,756 | 1,547 |
| Illinois Central | .0814 | 1,097 | --- | 1,097 | --- |
| Johnson - Total | 89.8829 | 1,696,662 | 1,160 | 1,697,822 | 76,094 |
| C.1-Chicago Burlington & Quincy | 7.9777 | 208,604 | 70 | 208,674 | 3,324 |
| Chicago & Eastern Illinois | 24.7807 | 399,867 | 235 | 400,102 | 7,996 |
| Illinois Central | 28.8476 | 506,951 | 685 | 507,636 | 57,644 |
| New York Central | 28.2769 | 581,240 | 170 | 581,410 | 7,130 |
| Kane - Total | 185.4918 | 4,956,885 | 313,339 | 5,270,224 | 824,272 |
| C.1-Chicago Burlington & Quincy | 36.9905 | 1,799,409 | 239,885 | 2,039,294 | 595,696 |
| Chicago Great Western | 18.3689 | 327,999 | 1,980 | 329,979 | 3,504 |
| Chgo.Mil.St.Paul & Pac. | 35.0994 | 777,988 | 6,440 | 784,428 | 9,895 |
| Chicago & North Western | 56.4947 | 1,318,906 | 13,855 | 1,332,761 | 19,125 |
| Elgin Joliet & Eastern | 4.0540 | 120,182 | 180 | 120,362 | 890 |
| Illinois Central | 18.8193 | 326,550 | 10,109 | 336,659 | 8,849 |
| C.4-E. Chicago Aurora & Elgin | 15.6650 | 285,851 | 40,890 | 326,741 | 186,313 |
| Kankakee - Total | 145.7493 | 3,869,135 | 25,071 | 3,894,206 | 187,274 |
| C.1-Chicago & Eastern Illinois | 32.2026 | 889,883 | 6,863 | 896,746 | 11,771 |
| Chgo.Mil.St.Paul & Pac. | 33.2150 | 599,435 | 6,850 | 606,285 | 4,010 |
| Elgin Joliet & Eastern | --- | 136,435 | --- | 136,435 | --- |
| Illinois Central | 19.0473 | 349,039 | 2,798 | 351,837 | 3,940 |
| New York Central | 52.5123 | 1,748,294 | 8,360 | 1,756,654 | 166,200 |
| Wabash | 8.7721 | 146,049 | 200 | 146,249 | 1,353 |
| Kendall - Total | 39.0283 | 932,446 | 715 | 933,161 | 12,246 |
| C.1-Chicago Burlington & Quincy | 33.5332 | 829,875 | 715 | 830,590 | 11,903 |
| Chgo.Mil.St.Paul & Pac. | --- | 7,379 | --- | 7,379 | --- |
| Elgin Joliet & Eastern | 3.5350 | 91,497 | --- | 91,497 | 270 |
| C.3-Illinois Midland | 1.9601 | 3,695 | --- | 3,695 | 73 |
| Knox - Total | 148.6684 | 5,791,133 | 788,274 | 6,579,407 | 661,105 |
| C.1-Atchison Topeka & Santa Fe | 24.9212 | 1,207,154 | 86,120 | 1,293,274 | 68,629 |
| Chicago Burlington & Quincy | 92.0759 | 4,377,650 | 701,625 | 5,079,275 | 591,586 |
| Chicago Rock Island & Pac. | 2.0434 | 28,051 | 14 | 28,065 | --- |
| Minneapolis & St. Louis | 15.6275 | 146,264 | 160 | 146,424 | 460 |
| C.2-Rock Island Southern | 4.4188 | 8,907 | 5 | 8,912 | 275 |
| C.3-Galesburg & Great Eastern | 9.5816 | 23,107 | 350 | 23,457 | 155 |

TABLE IX - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Lake - Total | 196.5653 | $5,186,118 | $130,470 | $5,316,588 | $410,298 |
| C.1-Chgo.Mil.St.Paul & Pac. | 43.8346 | 1,047,112 | 2,445 | 1,049,557 | 17,630 |
| Chicago & North Western | 54.8972 | 1,727,333 | 19,445 | 1,746,778 | 69,394 |
| Elgin Joliet & Eastern | 23.9513 | 902,338 | 72,025 | 974,363 | 72,445 |
| M.St.P.& S.S.M.Sys.-Wis.Cen. | 25.4869 | 436,627 | 390 | 437,017 | 15,433 |
| C.4-E.Chicago North Shore & Mil. | 48.3953 | 1,072,708 | 36,165 | 1,108,873 | 235,396 |
| LaSalle - Total | 245.5032 | 6,772,269 | 22,109 | 6,794,378 | 304,257 |
| C.1-Alton | 12.2864 | 183,343 | 240 | 183,583 | 795 |
| Atchison Topeka & Santa Fe | 25.6415 | 1,257,589 | 7,930 | 1,265,519 | 115,197 |
| Chicago Burlington & Quincy | 109.1460 | 2,736,610 | 5,580 | 2,742,190 | 89,144 |
| Chgo.Mil.St.Paul & Pac. | 19.5832 | 347,407 | 470 | 347,877 | 2,660 |
| Chicago & North Western | 21.3858 | 319,731 | 80 | 319,811 | 1,409 |
| Chicago Rock Island & Pac. | 31.5219 | 1,365,120 | 3,780 | 1,368,900 | 86,250 |
| New York Central | 19.7947 | 442,340 | --- | 442,340 | 6,950 |
| Wabash | 1.1246 | 52,941 | 200 | 53,141 | 1,852 |
| C.3-S. LaSalle & Bureau County | 5.0191 | 67,188 | 3,829 | 71,017 | --- |
| Lawrence - Total | 44.1651 | 1,205,815 | 1,090 | 1,206,905 | 34,169 |
| C.1-B.& O.Sys.-B.& O.So.Western | 21.4690 | 627,450 | 910 | 628,360 | 15,029 |
| New York Central | 22.6961 | 578,365 | 180 | 578,545 | 19,140 |
| Lee - Total | 114.7682 | 2,465,321 | 1,235 | 2,466,556 | 52,933 |
| C.1-Chicago Burlington & Quincy | 48.5097 | 889,086 | 325 | 889,411 | 3,285 |
| Chgo.Mil.St.Paul & Pac. | 16.2038 | 252,173 | 415 | 252,588 | 2,755 |
| Chicago & North Western | 37.0547 | 1,317,132 | 495 | 1,317,627 | 46,893 |
| C.4-E. Lee County Central | 13.0000 | 6,930 | --- | 6,930 | --- |
| Livingston - Total | 241.7002 | 4,352,780 | 3,520 | 4,356,300 | 66,793 |
| C.1-Alton | 51.6440 | 1,081,041 | 210 | 1,081,251 | 10,975 |
| Atchison Topeka & Santa Fe | 14.2879 | 508,009 | --- | 508,009 | 4,110 |
| Illinois Central | 62.0112 | 906,190 | 1,230 | 907,420 | 18,251 |
| New York Central | 30.0186 | 657,790 | 100 | 657,890 | 13,130 |
| Toledo Peoria & Western | 18.1036 | 73,738 | --- | 73,738 | 829 |
| Wabash | 65.6349 | 1,126,012 | 1,980 | 1,127,992 | 19,498 |
| Logan - Total | 157.7007 | 2,649,993 | 17,590 | 2,667,583 | 52,852 |
| C.1-Alton | 43.9883 | 963,866 | 12,890 | 976,756 | 12,975 |
| Illinois Central | 74.9686 | 1,213,990 | 2,100 | 1,216,090 | 27,255 |
| Ill.Term.Sys.-Ill.Traction | 27.1722 | 302,875 | 2,600 | 305,475 | 8,365 |
| Penn.Sys.-Terre Haute & Peo. | 11.5716 | 169,262 | --- | 169,262 | 4,257 |
| McDonough - Total | 81.8923 | 1,460,120 | 700 | 1,460,820 | 35,232 |
| C.1-Chicago Burlington & Quincy | 54.1169 | 1,351,976 | 615 | 1,352,591 | 34,470 |
| Toledo Peoria & Western | 27.7754 | 108,144 | 85 | 108,229 | 762 |
| McHenry - Total | 109.3088 | 2,250,215 | 15,940 | 2,266,155 | 39,155 |
| C.1-Chgo.Mil.St.Paul & Pac. | 12.9400 | 199,798 | 775 | 200,573 | 1,735 |
| Chicago & North Western | 96.3688 | 2,050,417 | 15,165 | 2,065,582 | 37,420 |
| McLean - Total | 246.9615 | 4,683,169 | 161,885 | 4,845,054 | 439,319 |
| C.1-Alton | 57.1119 | 1,984,948 | 158,400 | 2,143,348 | 366,035 |
| Illinois Central | 57.0703 | 855,791 | 530 | 856,321 | 15,705 |
| Ill.Term.Sys.-Ill.Traction | 29.7512 | 322,388 | 2,100 | 324,488 | 7,705 |
| N.Y.C.Sys.-Peoria & Eastern | 37.1422 | 573,876 | 330 | 574,206 | 21,190 |
| New York Chicago & St. Louis | 42.1909 | 813,887 | 360 | 814,247 | 27,461 |
| Toledo Peoria & Western | 21.1348 | 82,929 | 65 | 82,994 | 920 |
| Wabash | 2.5602 | 49,350 | 100 | 49,450 | 303 |
| Macon - Total | 143.5637 | 4,119,745 | 499,772 | 4,619,517 | 889,490 |
| C.1-B.& O.Sys.-Cinn.Ind.& West. | 16.3116 | 366,998 | 24,922 | 391,920 | 17,457 |
| Illinois Central | 32.6212 | 536,428 | 4,535 | 540,963 | 1,979 |
| Ill.Term.Sys.-Ill.Traction | 40.2019 | 620,428 | 54,270 | 674,698 | 137,813 |
| Penn.Sys.-Terre Haute & Peo. | 14.2771 | 292,383 | 4,600 | 296,983 | 23,845 |
| Wabash | 40.1519 | 2,303,508 | 411,445 | 2,714,953 | 708,396 |

TABLE IX - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Macoupin - Total | 228.9014 | $4,471,289 | $21,651 | $4,492,940 | $87,353 |
| C.1-Alton | 40.8265 | 962,115 | 9,220 | 971,335 | 8,230 |
| Chicago Burlington & Quincy | 31.3212 | 820,854 | 320 | 821,174 | 15,223 |
| Chicago & Eastern Illinois | --- | 2,150 | --- | 2,150 | --- |
| Chicago & North Western | 34.8775 | 885,297 | 4,735 | 890,032 | 26,678 |
| Illinois Central | 7.4819 | 145,254 | 75 | 145,329 | 4,062 |
| Ill.Term.Sys.-Ill.Traction | 46.9729 | 557,068 | 6,600 | 563,668 | 26,340 |
| New York Central | 21.6932 | 451,429 | 90 | 451,519 | 3,730 |
| Wabash | 8.7333 | 408,136 | 300 | 408,436 | 1,690 |
| C.2-Chgo.Springfield & St. Louis | 28.3445 | 47,106 | 221 | 47,327 | 650 |
| Litchfield & Madison | 8.6504 | 191,880 | 90 | 191,970 | 750 |
| Madison - Total | 402.7280 | 13,699,779 | 300,375 | 14,000,154 | 342,748 |
| C.1-Alton | 39.5161 | 846,138 | 15,010 | 861,148 | 32,585 |
| B.& O.Sys.-B.& O.So.Western | --- | 12,988 | --- | 12,988 | --- |
| Chicago Burlington & Quincy | 8.9019 | 268,332 | 690 | 269,022 | 1,070 |
| Chicago & Eastern Illinois | --- | 178,576 | 15,325 | 193,901 | 9,771 |
| Chicago & North Western | .9873 | 13,554 | --- | 13,554 | --- |
| Illinois Central | 27.2768 | 521,391 | 21,965 | 543,356 | 15,258 |
| Illinois Terminal System | 124.6432 | 2,543,177 | 25,850 | 2,569,027 | 108,020 |
| Illinois Terminal | 94.4691 | 2,108,821 | 11,945 | 2,120,766 | 75,925 |
| Illinois Traction | 30.1741 | 434,356 | 13,905 | 448,261 | 32,095 |
| New York Central | 59.3087 | 1,785,324 | 20,205 | 1,805,529 | 60,970 |
| New York Chicago & St. Louis | 37.3572 | 871,161 | 1,720 | 872,881 | 51,026 |
| Penn.Sys.-P.C.C.& St.L.Div. | 23.4042 | 1,452,063 | 16,290 | 1,468,353 | 12,883 |
| St. Louis Southwestern | --- | 7,825 | --- | 7,825 | --- |
| Southern | --- | 3,215 | 52,300 | 55,515 | --- |
| Wabash | 34.2091 | 990,258 | 11,910 | 1,002,168 | 9,173 |
| C.1-S.& T. Alton & Southern | 10.2210 | 360,079 | 3,050 | 363,129 | 3,958 |
| Term.RR.Assn.of St.Lo.Sys. | 5.0599 | 2,835,454 | 78,750 | 2,914,204 | 28,065 |
| East St. Louis Belt | .1500 | 48,948 | 1,000 | 49,948 | 200 |
| Granite City & Mad. Belt | 1.8201 | 235,570 | 11,200 | 246,770 | 448 |
| Madison Ill. & St. Louis | 1.9099 | 2,422,851 | 41,890 | 2,464,741 | 27,367 |
| St. Louis Merchants Brdg. | 1.1799 | 128,085 | 12,420 | 140,505 | 50 |
| Illinois Transfer | --- | --- | 12,240 | 12,240 | --- |
| C.2-Chgo.Springfield & St.Louis | --- | 304 | 50 | 354 | --- |
| Litchfield & Madison | 31.2225 | 781,300 | 25,220 | 806,520 | 8,800 |
| C.2-S.& T. Mo.& Ill.Brdg.& Belt | .6201 | 228,640 | 12,040 | 240,680 | 1,169 |
| Marion - Total | 83.5128 | 2,072,302 | 7,499 | 2,079,801 | 131,853 |
| C.1-B.& O.Sys.-B.& O.So.Western | 24.0527 | 561,867 | 400 | 562,267 | 6,745 |
| Chicago Burlington & Quincy | 5.6665 | 548,826 | 6,500 | 555,326 | 74,538 |
| Chicago & Eastern Illinois | 25.7477 | 580,922 | 234 | 581,156 | 47,689 |
| Illinois Central | 10.2525 | 148,074 | 85 | 148,159 | 173 |
| Missouri-Illinois | 11.4699 | 114,058 | 240 | 114,298 | 1,700 |
| Southern | 6.3235 | 118,555 | 40 | 118,595 | 1,008 |
| Marshall - Total | 83.2847 | 1,681,771 | 2,836 | 1,684,607 | 17,684 |
| C.1-Alton | 29.0625 | 393,656 | 300 | 393,956 | 1,350 |
| Atchison Topeka & Santa Fe | 22.9740 | 918,163 | 410 | 918,573 | 8,884 |
| Chicago & North Western | 7.8271 | 137,180 | 325 | 137,505 | 1,952 |
| Chicago Rock Island & Pac. | 13.7502 | 222,735 | 1,701 | 224,436 | 5,390 |
| C.3-Rutland Toluca & Northern | 9.6709 | 10,037 | 100 | 10,137 | 108 |
| Mason - Total | 101.0447 | 1,622,224 | --- | 1,622,224 | 26,645 |
| C.1-Alton | 13.8344 | 217,231 | --- | 217,231 | 3,460 |
| Chicago & Illinois Midland | 32.7438 | 817,111 | --- | 817,111 | 11,975 |
| Chicago & North Western | 11.5912 | 180,577 | --- | 180,577 | 2,613 |
| Illinois Central | 26.0246 | 386,164 | --- | 386,164 | 7,347 |
| C.2-Jacksonville & Havana | 16.8507 | 21,141 | --- | 21,141 | 1,250 |
| Massac - Total | 55.4380 | 1,268,259 | 26,171 | 1,294,430 | 20,099 |
| C.1-Chicago Burlington & Quincy | 16.1748 | 373,638 | 10,660 | 384,298 | 1,707 |
| Chicago & Eastern Illinois | 10.1205 | 213,931 | 9,295 | 223,226 | 2,376 |
| Illinois Central | 27.6196 | 542,505 | 6,176 | 548,681 | 14,037 |
| C.2-Paducah & Illinois | 1.5231 | 138,185 | 40 | 138,225 | 1,979 |
| Menard - Total | 68.0964 | 1,260,470 | 1,595 | 1,262,065 | 13,893 |
| C.1-Alton | 31.3858 | 456,362 | 720 | 457,082 | 2,135 |
| Chicago & Illinois Midland | 21.4398 | 556,736 | 800 | 557,536 | 9,313 |
| Chicago & North Western | 15.2708 | 247,372 | 75 | 247,447 | 2,445 |

TABLE IX - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Mercer - Total | 74.3892 | $999,050 | $685 | $999,735 | $12,826 |
| C.1-Chicago Burlington & Quincy | 44.8710 | 839,935 | 525 | 840,460 | 6,071 |
| Minneapolis & St. Louis | 10.7470 | 119,424 | 160 | 119,584 | 4,450 |
| C.2-Rock Island Southern | 18.7712 | 39,691 | --- | 39,691 | 2,305 |
| Monroe - Total | 70.1961 | 966,722 | 4,075 | 970,797 | 7,190 |
| C.1-Missouri Pacific | 30.7049 | 596,179 | 2,100 | 598,279 | 4,230 |
| Mobile & Ohio | 27.0313 | 260,750 | 1,385 | 262,135 | 1,960 |
| St. Louis Southwestern | --- | 97,273 | --- | 97,273 | --- |
| C.4-E. E.St.Lo.Col.& Waterloo | 12.4599 | 12,520 | 590 | 13,110 | 1,000 |
| Montgomery - Total | 147.8568 | 3,709,716 | 8,626 | 3,718,342 | 127,676 |
| C.1-Alton | --- | --- | 1,310 | 1,310 | --- |
| Chicago Burlington & Quincy | 20.4024 | 457,605 | 421 | 458,026 | 3,638 |
| Chicago & Eastern Illinois | --- | 74,942 | --- | 74,942 | --- |
| Illinois Central | 29.7485 | 459,002 | 205 | 459,207 | 7,233 |
| Ill.Term.Sys.-Ill.Traction | 7.0979 | 79,790 | 1,220 | 81,010 | 3,725 |
| New York Central | 50.4430 | 1,705,816 | 4,995 | 1,710,811 | 102,360 |
| New York Chicago & St. Louis | 15.5453 | 298,925 | 175 | 299,100 | 3,239 |
| Wabash | 20.1119 | 550,066 | 300 | 550,366 | 7,481 |
| C.2-Litchfield & Madison | 4.5078 | 83,570 | --- | 83,570 | --- |
| Morgan - Total | 128.7714 | 2,280,434 | 3,975 | 2,284,409 | 37,883 |
| C.1-Alton | 44.5646 | 687,534 | 540 | 688,074 | 8,320 |
| Chicago Burlington & Quincy | 38.0422 | 1,034,780 | 2,335 | 1,037,115 | 10,996 |
| Wabash | 30.2470 | 526,360 | 1,100 | 527,460 | 11,429 |
| C.2-Chgo.Springfield & St. Louis | 6.0697 | 11,135 | --- | 11,135 | 200 |
| Jacksonville & Havana | 9.8479 | 20,625 | --- | 20,625 | 6,938 |
| Moultrie - Total | 83.6107 | 1,467,985 | 700 | 1,468,685 | 20,456 |
| C.1-Chicago & Eastern Illinois | 17.7870 | 436,173 | 110 | 436,283 | 4,393 |
| Illinois Central | 23.0894 | 358,041 | 80 | 358,121 | 9,714 |
| New York Central | 4.2013 | 97,703 | 30 | 97,733 | 640 |
| Penn.Sys.-Terre Haute & Peo. | 15.9356 | 237,303 | 205 | 237,508 | 4,060 |
| Wabash | 22.5974 | 338,765 | 275 | 339,040 | 1,649 |
| Ogle - Total | 137.6067 | 3,141,859 | 3,225 | 3,145,084 | 59,996 |
| C.1-Chicago Burlington & Quincy | 58.5731 | 1,228,317 | 710 | 1,229,027 | 29,211 |
| Chicago Great Western | 28.0159 | 463,770 | 800 | 464,570 | 10,363 |
| Chgo.Mil.St.Paul & Pac. | 39.6811 | 1,122,765 | 1,020 | 1,123,785 | 16,765 |
| Chicago & North Western | 11.3366 | 327,007 | 695 | 327,702 | 3,657 |
| Peoria - Total | 201.8376 | 6,011,181 | 76,419 | 6,087,600 | 439,323 |
| C.1-Alton | --- | 3,168 | --- | 3,168 | --- |
| Atchison Topeka & Santa Fe | 28.1778 | 1,517,708 | 6,580 | 1,524,288 | 94,015 |
| Chicago Burlington & Quincy | 44.9173 | 994,974 | 10,465 | 1,005,439 | 21,428 |
| Chicago & Illinois Midland | --- | 12,609 | --- | 12,609 | --- |
| Chicago & North Western | 32.5059 | 680,813 | 675 | 681,488 | 3,667 |
| Chicago Rock Island & Pac. | 50.1148 | 1,196,481 | 9,431 | 1,205,912 | 152,080 |
| Illinois Central | --- | 4,783 | --- | 4,783 | --- |
| Ill.Term.Sys.-Ill.Traction | .2625 | 87,446 | --- | 87,446 | 80,000 |
| Minneapolis & St. Louis | 19.5769 | 246,914 | 920 | 247,834 | 13,132 |
| N.Y.C.Sys.-Peoria & Eastern | --- | 3,478 | --- | 3,478 | --- |
| New York Chicago & St. Louis | --- | 7,630 | --- | 7,630 | --- |
| Penn.Sys.-Terre Haute & Peo. | --- | 3,484 | --- | 3,484 | --- |
| Toledo Peoria & Western | 12.2060 | 49,808 | 14,115 | 63,923 | 293 |
| C.1-S.& T. Peoria & Pekin Union | 1.6470 | 883,464 | 33,599 | 917,063 | 91,068 |
| C.2-S.& T. Peoria Terminal | 12.4294 | 318,421 | 634 | 319,055 | 3,640 |
| Perry - Total | 68.4689 | 1,211,748 | 3,021 | 1,214,769 | 14,639 |
| C.1-Illinois Central | 37.0195 | 788,371 | 1,255 | 789,626 | 10,634 |
| Missouri-Illinois | 1.9584 | 15,510 | 1,551 | 17,061 | --- |
| Missouri Pacific | 26.9228 | 378,982 | 90 | 379,072 | 1,880 |
| Mobile & Ohio | 2.5682 | 28,885 | 125 | 29,010 | 2,125 |
| Piatt - Total | 127.7834 | 2,219,017 | 9,470 | 2,228,487 | 32,371 |
| C.1-B.& O.Sys.-Cinn.Ind.& Wes. | 15.0816 | 256,487 | 40 | 256,527 | 3,015 |
| Illinois Central | 28.3750 | 420,495 | 1,480 | 421,975 | 6,265 |
| Ill.Term.Sys.-Ill.Traction | 25.3359 | 268,882 | --- | 268,882 | 5,430 |
| N.Y.C.Sys.-Peoria & Eastern | 8.2293 | 119,876 | --- | 119,876 | 410 |
| Wabash | 50.7616 | 1,153,277 | 7,950 | 1,161,227 | 17,251 |

TABLE IX - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Pike - Total | 95.9854 | $1,654,769 | $2,495 | $1,657,264 | $10,497 |
| C.1-Alton | 24.1235 | 363,136 | 910 | 364,046 | 1,380 |
| Chicago Burlington & Quincy | 29.4381 | 517,046 | 100 | 517,146 | 793 |
| Wabash | 42.4238 | 774,587 | 1,485 | 776,072 | 8,324 |
| Pope - Total | 32.4480 | 471,941 | 1,315 | 473,256 | 3,277 |
| C.1-Illinois Central | 32.4480 | 471,941 | 1,315 | 473,256 | 3,277 |
| Pulaski - Total | 39.7921 | 697,869 | 5,370 | 703,239 | 11,178 |
| C.1-Chicago & Eastern Illinois | 17.1432 | 238,845 | --- | 238,845 | 804 |
| Illinois Central | 2.8106 | 43,772 | 4,800 | 48,572 | 1,224 |
| New York Central | 19.8383 | 415,252 | 570 | 415,822 | 9,150 |
| Putnam - Total | 38.2485 | 539,618 | 355 | 539,973 | 11,238 |
| C.1-Chgo.Mil.St.Paul & Pac. | 3.2662 | 82,993 | 10 | 83,003 | 460 |
| Chicago Rock Island & Pac. | 6.3000 | 101,417 | 135 | 101,552 | 2,660 |
| New York Central | 16.1348 | 342,785 | 110 | 342,895 | 8,010 |
| C.3-Rutland Toluca & Northern | 12.5475 | 12,423 | 100 | 12,523 | 108 |
| Randolph - Total | 138.4381 | 1,903,484 | 2,095 | 1,905,579 | 42,564 |
| C.1-Illinois Central | 6.3996 | 202,353 | 100 | 202,453 | 8,019 |
| Missouri-Illinois | 48.2508 | 491,679 | 770 | 492,449 | 10,780 |
| Missouri Pacific | 52.4947 | 786,556 | 675 | 787,231 | 19,630 |
| Mobile & Ohio | 31.2930 | 319,329 | 550 | 319,879 | 4,135 |
| St. Louis Southwestern | --- | 103,567 | --- | 103,567 | --- |
| Richland - Total | 40.8017 | 792,068 | 855 | 792,923 | 11,887 |
| C.1-B.& O.Sys.-B.& O.So.Western | 20.6822 | 487,549 | 300 | 487,849 | 9,590 |
| Illinois Central | 20.1195 | 304,519 | 555 | 305,074 | 2,297 |
| Rock Island - Total | 90.7966 | 3,725,739 | 128,091 | 3,853,830 | 830,111 |
| C.1-Chicago Burlington & Quincy | 25.3734 | 825,243 | 17,845 | 843,088 | 67,529 |
| Chgo.Mil.St.Paul & Pac. | 21.6606 | 394,671 | 275 | 394,946 | 1,500 |
| Chicago Rock Island & Pac. | 25.5865 | 2,105,223 | 107,455 | 2,212,678 | 745,735 |
| C.2-Rock Island Southern | 10.7781 | 24,839 | --- | 24,839 | 2,275 |
| C.2-S.& T. Dav.Rock Is.& N.W. | 7.3980 | 375,763 | 2,516 | 378,279 | 13,072 |
| St. Clair - Total | 298.2348 | 17,012,614 | 1,043,020 | 18,055,634 | 1,635,173 |
| C.1-Alton | 1.4618 | 254,242 | 810 | 255,052 | 30,150 |
| B.& O.Sys.-B.& O.So.Western | 26.5199 | 992,026 | 82,370 | 1,074,396 | 78,740 |
| Chicago Burlington & Quincy | --- | 280,350 | 1,900 | 282,250 | 34,642 |
| Illinois Central | 68.3750 | 2,215,105 | 106,675 | 2,321,780 | 232,260 |
| Illinois Terminal | 13.2379 | 339,577 | 15,905 | 355,482 | 4,120 |
| Louisville & Nashville | 35.1438 | 959,788 | 75,450 | 1,035,238 | 51,153 |
| Missouri Pacific | 14.6601 | 894,618 | 92,435 | 987,053 | 89,234 |
| Mobile & Ohio | 14.8199 | 324,633 | 15,785 | 340,418 | 98,090 |
| New York Central | 2.4866 | 420,752 | 25,360 | 446,112 | 214,140 |
| New York Chicago & St. Louis | 2.0504 | 87,612 | 1,120 | 88,732 | 27,533 |
| Penn.Sys.-P.C.C.& St.L.Div. | 10.2341 | 1,192,700 | 55,880 | 1,248,580 | 199,490 |
| St. Louis Southwestern Sys. | --- | 344,955 | 2,000 | 346,955 | 75,890 |
| St. Louis Southwestern | --- | 44,723 | --- | 44,723 | --- |
| Valley Terminal | --- | 300,232 | 2,000 | 302,232 | 75,890 |
| Southern | 30.4434 | 1,163,274 | 216,405 | 1,379,679 | 173,790 |
| Wabash | 2.0509 | 239,710 | 8,515 | 248,225 | 36,884 |
| C.1-S.& T. Alton & Southern | 10.7798 | 932,791 | 79,855 | 1,012,646 | 9,065 |
| Term.R.R.Assn.of St.Lo.Sys. | 19.5610 | 5,175,880 | 216,250 | 5,392,130 | 234,506 |
| East St. Louis Belt | 1.5599 | 557,076 | 12,100 | 569,176 | 196,900 |
| E.St.Louis & Carondelet | 7.7799 | 889,450 | 27,935 | 917,385 | 623 |
| East St. Louis Connecting | 1.8514 | 966,243 | --- | 966,243 | 7,134 |
| Illinois Transfer | 5.9199 | 872,640 | --- | 872,640 | 1,044 |
| Madison Ill.& St. Louis | 1.5200 | 847,678 | --- | 847,678 | 6,950 |
| Term.R.R. of E.St. Louis | .9299 | 1,042,793 | 176,215 | 1,219,008 | 21,855 |
| C.2-Litchfield & Madison | --- | 4,643 | --- | 4,643 | --- |
| St. Louis & O'Fallon | 8.9387 | 258,968 | 25,280 | 284,248 | 9,835 |
| St. Louis & Ohio River | 13.0922 | 324,770 | 780 | 325,550 | 13,656 |
| C.2-S. East St. Louis Junction | --- | 350,780 | 6,600 | 357,380 | 10,110 |
| C.3-Caseyville | 4.7601 | 40,580 | 8,805 | 49,385 | 1,376 |
| C.4-E. E.St.Lo.Col.& Waterloo | 9.7187 | 14,860 | --- | 14,860 | 5,930 |
| St. Louis & Belleville | 9.9005 | 200,000 | 4,260 | 204,260 | 4,579 |
| Manufacturers Railway | --- | --- | 580 | 580 | --- |

TABLE IX - Continued

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Saline - Total | 65.5171 | $1,867,258 | $11,873 | $1,879,131 | $110,345 |
| C.1-Illinois Central | 24.7748 | 388,686 | 155 | 388,841 | 10,830 |
| Louisville & Nashville | 12.8093 | 228,489 | 4,468 | 232,957 | 85 |
| New York Central | 27.9330 | 1,250,083 | 7,250 | 1,257,333 | 99,430 |
| Sangamon - Total | 331.2701 | 6,929,234 | 135,166 | 7,064,400 | 269,338 |
| C.1-Alton | 61.4362 | 1,545,465 | 8,620 | 1,554,085 | 47,755 |
| Baltimore & Ohio System | 46.4201 | 1,031,528 | 7,972 | 1,039,500 | 4,827 |
| Balt.& Ohio Southwestern | 34.5142 | 807,140 | --- | 807,140 | 3,195 |
| Cinn.Indpls.& Western | 11.9059 | 224.388 | 7,972 | 232,360 | 1,632 |
| Chicago Burlington & Quincy | 8.6648 | 239,198 | 30 | 239,228 | 132 |
| Chicago & Illinois Midland | 26.3856 | 997,647 | 29,119 | 1,026,766 | 46,893 |
| Chicago & North Western | 29.7326 | 499,380 | 2,505 | 501,885 | 6,505 |
| Illinois Central | 35.0814 | 819,700 | 19,690 | 839,390 | 81,381 |
| Ill.Term.Sys.-Ill.Traction | 57.9015 | 752,288 | 51,900 | 804,188 | 47,535 |
| Wabash | 44.6360 | 945,618 | 15,330 | 960,948 | 29,982 |
| C.2-Chgo.Springfield & St. Louis | 21.0119 | 40,100 | --- | 40,100 | 2,134 |
| C.3-S. Springfield Terminal | --- | 58,310 | --- | 58,310 | 2,194 |
| Schuyler - Total | 24.8724 | 595,268 | 1,725 | 596,993 | 3,730 |
| C.1-Chicago Burlington & Quincy | 24.8724 | 595,268 | 1,725 | 596,993 | 3,730 |
| Scott - Total | 36.6321 | 694,866 | 1,660 | 696,526 | 8,446 |
| C.1-Alton | 3.8146 | 84,779 | 100 | 84,879 | 70 |
| Chicago Burlington & Quincy | 18.5421 | 340,006 | 160 | 340,166 | 727 |
| Wabash | 14.2754 | 270,081 | 1,400 | 271,481 | 7,649 |
| Shelby - Total | 135.7593 | 2,514,178 | 5,980 | 2,520,158 | 39,126 |
| C.1-B.& O.Sys.-B.& O.So.Western | 17.7679 | 377,954 | 420 | 378,374 | 1,135 |
| Chicago & Eastern Illinois | 42.5960 | 698,065 | 2,295 | 700,360 | 13,020 |
| New York Central | 26.3924 | 595,599 | 2,350 | 597,949 | 14,200 |
| New York Chicago & St. Louis | 30.4510 | 569,252 | 255 | 569,507 | 9,246 |
| Wabash | 18.5520 | 273,308 | 660 | 273,968 | 1,525 |
| Stark - Total | 46.2145 | 783,749 | 553 | 784,302 | 14,451 |
| C.1-Chicago Burlington & Quincy | 20.9544 | 376,569 | 125 | 376,694 | 2,313 |
| Chicago & North Western | 5.9724 | 103,991 | 50 | 104,041 | 738 |
| Chicago Rock Island & Pac. | 19.2877 | 303,189 | 378 | 303,567 | 11,400 |
| Stephenson - Total | 100.4505 | 1,608,630 | 5,895 | 1,614,525 | 26,519 |
| C.1-Chicago Great Western | 28.0631 | 445,641 | 1,085 | 446,726 | 7,105 |
| Chgo.Mil.St.Paul & Pac. | 23.9809 | 430,204 | 650 | 430,854 | 6,800 |
| Chicago & North Western | 11.8080 | 197,821 | 1,350 | 199,171 | 3,819 |
| Illinois Central | 36.5985 | 534,964 | 2,810 | 537,774 | 8,795 |
| Tazewell - Total | 240.2899 | 5,468,319 | 201,585 | 5,669,904 | 185,358 |
| C.1-Alton | 45.3570 | 667,047 | 5,440 | 672,487 | 4,600 |
| Atchison Topeka & Santa Fe | 21.2583 | 710,499 | 9,630 | 720,129 | 40,605 |
| Chicago & Illinois Midland | 11.1873 | 387,114 | 1,160 | 388,274 | 5,361 |
| Chicago & North Western | 16.4280 | 492,203 | 80,040 | 572,243 | 38,959 |
| Illinois Central | 21.0466 | 370,629 | 1,240 | 371,869 | 6,390 |
| Ill.Term.Sys.-Ill.Traction | 36.3032 | 419,874 | 31,360 | 451,234 | 12,480 |
| N.Y.C.Sys.-Peoria & Eastern | 21.1812 | 399,757 | 1,650 | 401,407 | 13,235 |
| New York Chicago & St. Louis | 15.7136 | 287,047 | 350 | 287,397 | 2,231 |
| Penn.Sys.-Terre Haute & Peo. | 28.2999 | 415,735 | 4,085 | 419,820 | 4,247 |
| Toledo Peoria & Western | 15.7974 | 108,492 | 41,570 | 150,062 | 33,375 |
| C.1-S.& T. Peoria & Pekin Union | 7.5564 | 1,136,801 | 22,700 | 1,159,501 | 9,575 |
| C.2-S.& T. Peoria Terminal | .1610 | 73,121 | 2,360 | 75,481 | 14,300 |
| Union - Total | 57.0280 | 875,634 | 1,635 | 877,269 | 12,066 |
| C.1-Illinois Central | 17.0250 | 254,977 | 340 | 255,317 | 5,462 |
| Missouri Pacific | 17.8049 | 348,838 | 130 | 348,968 | 2,650 |
| Mobile & Ohio | 22.1981 | 215,413 | 1,165 | 216,578 | 3,954 |
| St. Louis Southwestern | --- | 56,406 | --- | 56,406 | --- |
| Vermilion - Total | 317.6640 | 7,796,211 | 112,935 | 7,909,146 | 504,295 |
| C.1-Chicago & Eastern Illinois | 117.2523 | 2,726,791 | 94,460 | 2,821,251 | 229,108 |
| Chgo.Mil.St.Paul & Pac. | 43.6827 | 752,944 | 505 | 753,449 | 5,765 |
| Elgin Joliet & Eastern | --- | 687,161 | --- | 687,161 | 25,800 |
| Illinois Central | 21.1867 | 304,564 | 385 | 304,949 | 3,813 |
| Ill.Term.Sys.-Ill.Traction | 28.6012 | 331,461 | 3,050 | 334,511 | 2,790 |

TABLE IX - Concluded

| County and railroad | Main track | Assessed value | | | Assessed value of buildings on right of way |
|---|---|---|---|---|---|
| | Miles | By Tax Commission | By local assessors | By Tax Commission and local assessors | |
| Vermilion - Concluded | | | | | |
| New York Central System------ | 48.0170 | $1,599,638 | $9,455 | $1,609,093 | $155,295 |
| New York Central------------ | 25.8339 | 1,160,779 | 8,705 | 1,169,484 | 140,650 |
| Peoria & Eastern------------ | 22.1831 | 438,859 | 750 | 439,609 | 14,645 |
| New York Chicago & St. Louis- | 30.8739 | 693,053 | 795 | 693,848 | 59,441 |
| Wabash---------------------- | 25.8801 | 698,990 | 4,275 | 703,265 | 22,183 |
| C.3-Kansas & Sidell-------------- | 2.1701 | 1,609 | 10 | 1,619 | 100 |
| Wabash - Total------------------- | 40.1211 | 1,199,612 | 11,275 | 1,210,887 | 204,266 |
| C.1-New York Central------------- | 27.4690 | 953,744 | 11,200 | 964,944 | 189,940 |
| Southern--------------------- | 12.6521 | 245,868 | 75 | 245,943 | 14,326 |
| Warren - Total------------------- | 118.2902 | 2,480,785 | 4,120 | 2,484,905 | 41,953 |
| C.1-Atchison Topeka & Santa Fe--- | 20.4078 | 841,985 | 490 | 842,475 | 11,321 |
| Chicago Burlington & Quincy-- | 56.4726 | 1,290,717 | 450 | 1,291,167 | 16,072 |
| Minneapolis & St. Louis------ | 29.4055 | 322,260 | 270 | 322,530 | 12,490 |
| C.2-Rock Island Southern--------- | 11.9443 | 25,823 | 2,910 | 28,733 | 2,070 |
| Washington - Total--------------- | 58.0328 | 805,599 | 6,205 | 811,804 | 9,472 |
| C.1-Illinois Central------------- | .0852 | 1,958 | --- | 1,958 | --- |
| Louisville & Nashville------- | 28.5678 | 549,542 | 6,005 | 555,547 | 8,040 |
| Missouri-Illinois------------ | 29.3798 | 254,099 | 200 | 254,299 | 1,432 |
| Wayne - Total-------------------- | 55.8992 | 1,063,239 | 450 | 1,063,689 | 15,102 |
| C.1-B.& O.Sys.-B.& O.So.Western-- | 25.3762 | 544,028 | 250 | 544,278 | 3,670 |
| Southern--------------------- | 30.5230 | 519,211 | 200 | 519,411 | 11,432 |
| White - Total-------------------- | 80.5722 | 1,723,331 | 13,672 | 1,737,003 | 27,816 |
| C.1-B.& O.Sys.-B.& O.So.Western-- | 24.6676 | 529,310 | 500 | 529,810 | 2,410 |
| Illinois Central------------- | 2.2758 | 38,335 | 65 | 38,400 | 816 |
| Louisville & Nashville------- | 21.5199 | 427,141 | 12,767 | 439,908 | 9,350 |
| New York Central------------- | 32.1089 | 728,545 | 340 | 728,885 | 15,240 |
| Whiteside - Total---------------- | 134.9005 | 3,110,942 | 29,875 | 3,140,817 | 69,135 |
| C.1-Chicago Burlington & Quincy-- | 82.3998 | 1,612,033 | 11,105 | 1,623,138 | 20,255 |
| Chgo.Mil.St.Paul & Pac.------ | 13.9330 | 217,237 | 170 | 217,407 | 1,335 |
| Chicago & North Western------ | 35.2828 | 1,276,087 | 18,480 | 1,294,567 | 47,510 |
| C.3-Hooppole Yorktown & Tampico-- | 3.2849 | 5,585 | 120 | 5,705 | 35 |
| Will - Total--------------------- | 249.7210 | 9,461,014 | 126,150 | 9,587,164 | 1,132,709 |
| C.1-Alton------------------------ | 50.0638 | 1,093,566 | 19,401 | 1,112,967 | 18,320 |
| Atchison Topeka & Santa Fe--- | 28.6773 | 1,288,301 | 6,035 | 1,294,336 | 39,420 |
| Chicago & Eastern Illinois--- | 11.9784 | 392,361 | 690 | 393,051 | 3,828 |
| Chgo.Mil.St.Paul & Pac.------ | 36.1136 | 762,646 | 3,300 | 765,946 | 29,350 |
| Chicago Rock Island & Pac.--- | 24.7033 | 1,015,028 | 6,460 | 1,021,488 | 48,190 |
| Elgin Joliet & Eastern------- | 55.0911 | 3,836,628 | 67,945 | 3,904,573 | 889,187 |
| New York Central------------- | 14.4625 | 504,608 | 13,035 | 517,643 | 92,420 |
| Wabash----------------------- | 28.6310 | 509,451 | 8,486 | 517,937 | 11,994 |
| C.2-S. Chicago & Illinois West.-- | --- | 58,425 | 798 | 59,223 | --- |
| Williamson - Total--------------- | 136.3178 | 2,770,363 | 18,500 | 2,788,863 | 103,651 |
| C.1-Chicago Burlington & Quincy-- | 18.8722 | 547,196 | 530 | 547,726 | 13,888 |
| Chicago & Eastern Illinois--- | 18.7748 | 367,366 | 10,120 | 377,486 | 7,470 |
| Illinois Central------------- | 52.2320 | 1,011,994 | 5,100 | 1,017,094 | 41,863 |
| Missouri Pacific------------- | 44.6492 | 808,987 | 1,385 | 810,372 | 40,430 |
| New York Central------------- | 1.7896 | 34,820 | 1,365 | 36,185 | --- |
| Winnebago - Total---------------- | 119.2017 | 2,522,701 | 223,205 | 2,745,906 | 77,094 |
| C.1-Chicago Burlington & Quincy-- | 8.5822 | 241,570 | 15,050 | 256,620 | 7,782 |
| Chgo.Mil.St.Paul & Pac.------ | 39.5776 | 842,565 | 31,805 | 874,370 | 24,120 |
| Chicago & North Western------ | 45.1824 | 831,104 | 61,810 | 892,914 | 12,735 |
| Illinois Central------------- | 25.8595 | 607,462 | 114,540 | 722,002 | 32,457 |
| Woodford - Total----------------- | 67.4490 | 1,168,625 | 765 | 1,169,390 | 11,881 |
| C.1-Alton------------------------ | 13.2794 | 181,849 | 340 | 182,189 | 755 |
| Atchison Topeka & Santa Fe--- | 20.6714 | 651,274 | 345 | 651,619 | 6,121 |
| Illinois Central------------- | 5.3517 | 82,675 | 30 | 82,705 | 714 |
| New York Chicago & St. Louis- | 9.8064 | 179,733 | --- | 179,733 | 3,527 |
| Toledo Peoria & Western------ | 18.3401 | 73,094 | 50 | 73,144 | 764 |

## TABLES X AND XI

## RATES OF VALUATION USED TO SPREAD THE TAX COMMISSION RAILROAD ASSESSMENT TO THE VARIOUS COUNTIES IN THE STATE AND TOTAL TAX COMMISSION ASSESSMENT PER MILE OF MAIN TRACK

### Assessment Years 1935 and 1936

The total assessment for each railroad or railroad system is allocated among the various counties in accordance with instructions in the statutes. These require that the track, right of way, and rolling stock shall be allocated on a mileage basis and that buildings on the right of way shall be assessed at their situs. For the purpose of allocating track and rolling stock, the Commission determines a valuation per foot for the first main track, for the second and additional main track, for side and turn out track, and for rolling stock. These unit valuations are shown in the table for each assessment division. They are the actual amounts used in distributing the assessments among the counties. The system values shown are weighted averages of the amounts used for assessment divisions; e. g., the system value for the first main track of the Alton Railroad is determined by dividing the total assessment on first main track of the entire system by the number of miles of such track.

Rolling stock is apportioned on the basis of miles of main track operated. The figures given in the fourth column show the amount per foot of main track mileage allocated to the various counties to spread the valuation of rolling stock. Unless special considerations obtain, rolling stock is spread uniformly among the assessment divisions of a railroad system. There are some exceptions to this -- cases where no rolling stock is allocated to an assessment division or where separate corporate entities and wide variations in the use of rolling stock make for differences. The prorating of these four classes of railroad property combined with the certification of the values of buildings having situs within each county completes the Tax Commission apportionment among local taxing units. The county clerk of each county has the duty of apportioning to the smaller taxing units within the county the valuations certified by the Tax Commission. In doing this he follows the same principles that have guided the Tax Commission.[1]

The fifth column of the table indicates the total assessment by the Tax Commission per mile of main track. The main track mileage includes all track owned and/or leased. This figure affords the best basis for comparing assessments of similar railroads. Systems operating in the same territory with comparable facilities should show approximately the same valuation per mile.

Variation in the assessment rates for divisions within any railroad system would not exist if the entire property of the railroad were reported for taxation in one return. While it is desirable, in fact necessary, that returns be consolidated so as to utilize operating statistics relating to systems, it is also desirable from the standpoint of securing a realistic and practical spread of the assessment that the differences between short jerk water branches and double track main lines be observed. This can be done only if such differences are reflected in the assessment divisions reported under various names; e.g., in the case of the Alton system in 1935, the main line has a rate on first main track of $3.20 a foot whereas certain secondary lines such as Bloomington, Jacksonville, and Roodhouse and the Iles-Murrayville, have rates of $2.30 a foot. The feeder and branch lines, such as the Quincy, Carrollton and St. Louis, and the Dwight and Peoria, are assessed at $1.35 a foot to place them upon a comparable basis.

---

[1] The statements in the text apply to railroad assessments under the law as it existed before enactment of the Railroad Assessment Law of 1937.

## TABLE X

## RATES OF VALUATION USED TO SPREAD THE TAX COMMISSION RAILROAD ASSESSMENT TO THE VARIOUS COUNTIES OF THE STATE AND TOTAL TAX COMMISSION ASSESSMENT PER MILE OF MAIN TRACK

Assessment Year 1935

| Name and class of railroad | Rate per foot | | | Rolling stock | Total assessment by Tax Commission per mile of main track |
|---|---|---|---|---|---|
| | Main track | Second and additional main track | Side Track | | |
| CLASS I - RAILROADS | | | | | |
| Alton System | $2.56 | $1.89 | $1.29 | $.60 | $25,382 |
| Alton | 3.20 | 1.89 | 1.32 | .60 | 36,894 |
| Bloomington Jacksonville & Roodhouse | 2.30 | --- | 1.32 | .60 | 18,119 |
| Dwight & Peoria | 1.35 | --- | .65 | .60 | 10,811 |
| Iles Murrayville | 2.30 | --- | 1.32 | .60 | 16,809 |
| Quincy Carrollton & St.Louis | 1.35 | --- | .65 | .60 | 12,078 |
| St.Louis Jacksonville & Chicago | 2.30 | --- | 1.32 | .60 | 16,506 |
| St.Louis Peoria & Northern | 2.30 | --- | 1.32 | .60 | 18,223 |
| Atchison Topeka & Santa Fe System | 6.04 | 1.89 | 1.32 | 1.00 | 54,273 |
| Atchison Topeka & Santa Fe-Main Line | 6.70 | 1.89 | 1.32 | 1.00 | 61,066 |
| Atchison Topeka & Santa Fe-Pekin Branch | 3.13 | --- | 1.32 | 1.00 | 24,384 |
| Baltimore & Ohio System | 3.30 | 1.89 | 1.32 | 1.00 | 26,976 |
| Baltimore & Ohio & Chicago | 17.18 | 1.89 | 1.32 | 1.00 | 304,464 |
| Baltimore & Ohio Connecting | 17.18 | 1.89 | 1.32 | 1.00 | 162,554 |
| Baltimore & Ohio Southwestern-St.Louis Div. | 4.67 | 1.89 | 1.32 | 1.00 | 36,958 |
| Baltimore & Ohio Southwest-Springfield Div. | 2.54 | 1.89 | 1.32 | 1.00 | 19,958 |
| Cincinnati Indianapolis & Western | 2.54 | --- | 1.32 | 1.00 | 20,947 |
| Chesapeake & Ohio | --- | --- | --- | .60 | --- |
| Chicago Burlington & Quincy System | 4.09 | 1.89 | 1.32 | .75 | 35,833 |
| Chicago Burlington & Northern | 4.80 | 1.89 | 1.32 | .75 | 36,679 |
| Chicago Burlington & Quincy | 4.80 | 1.89 | 1.32 | .75 | 42,243 |
| Chicago & Iowa | 4.80 | 1.89 | 1.32 | .75 | 32,869 |
| Fenton & Thompson | 3.00 | --- | 1.32 | .75 | 21,127 |
| Fulton County Narrow Gauge | 2.30 | --- | 1.32 | .75 | 16,703 |
| Galesburg & Rio | 3.00 | --- | 1.32 | .75 | 22,173 |
| Herrin & Southern | 3.00 | --- | 1.32 | .75 | 23,626 |
| Illinois Valley & Northern | 2.30 | --- | 1.32 | .75 | 17,955 |
| Jacksonville & St.Louis | 3.00 | 1.89 | 1.32 | .75 | 34,938 |
| Lowell & Southern | 2.30 | --- | 1.32 | .75 | 16,797 |
| Northern & Southern Illinois | 3.00 | 1.89 | 1.32 | .75 | 38,923 |
| St.Louis Rock Island & Chicago | 3.00 | 1.89 | 1.32 | .75 | 25,970 |
| Chicago & Eastern Illinois System | 2.54 | 1.89 | 1.26 | .60 | 25,671 |
| Chicago & Eastern Illinois-Northern Div. | 3.07 | 1.89 | 1.32 | .60 | 32,913 |
| Chicago & Eastern Illinois-Southern Div. | 2.20 | 1.89 | 1.32 | .60 | 19,709 |
| Chicago & Eastern Illinois-Branch Lines | 1.32 | --- | .60 | .60 | 11,328 |
| Chicago & Erie | --- | --- | --- | 1.00 | --- |
| Chicago Great Western | 2.20 | 1.89 | 1.32 | .45 | 21,255 |
| Chicago & Illinois Midland | 3.07 | --- | 1.32 | 1.32 | 30,496 |
| Chicago Indianapolis & Louisville | --- | --- | --- | .85 | --- |
| Chicago Milwaukee St.Paul & Pacific System | 2.62 | 1.89 | 1.32 | .75 | 30,802 |
| Chicago Milwaukee & Gary | 2.27 | --- | 1.32 | .75 | 19,759 |
| Chicago Milwaukee St.Paul & Pacific-Main line | 3.47 | 1.89 | 1.32 | .75 | 52,098 |
| Chicago Milwaukee St.Paul & Pacific-Secondary Line | 2.27 | 1.89 | 1.32 | .75 | 20,071 |
| Chicago Terre Haute & Southeastern | 2.27 | 1.89 | 1.32 | .75 | 22,949 |
| Oglesby & Granville | 1.70 | --- | 1.32 | .75 | 20,346 |
| Rochelle & Southern | 1.70 | --- | 1.32 | .75 | 15,861 |
| Chicago & North Western | 3.31 | 1.89 | 1.32 | .85 | 41,785 |
| Chicago Rock Island & Pacific System | 2.78 | 1.89 | 1.32 | .85 | 45,942 |
| Beverly Branch | 2.97 | 1.89 | 1.32 | .85 | 33,606 |
| Chicago Rock Island & Pacific | 3.43 | 1.89 | 1.32 | .85 | 66,091 |
| Peoria & Bureau Valley & Peoria Belt | 1.93 | --- | 1.32 | .85 | 23,776 |
| Rock Island & Peoria | 1.93 | --- | 1.32 | .85 | 17,823 |
| South Chicago & Irondale Branch | 2.97 | 1.89 | 1.32 | .85 | 57,894 |
| Elgin Joliet & Eastern System | 6.86 | 1.89 | 1.32 | 1.30 | 76,347 |
| Chicago Lake Shore & Eastern | 6.86 | 1.89 | 1.32 | 1.30 | 1,459,796 |
| Elgin Joliet & Eastern | 6.86 | 1.89 | 1.32 | 1.30 | 59,928 |
| Grand Trunk Western | 3.44 | 1.89 | 1.32 | .55 | 50,502 |
| Illinois Central System | 2.35 | 1.85 | 1.32 | .65 | 20,148 |
| Central Illinois Branches | 1.89 | --- | 1.32 | .65 | 14,532 |
| Chicago Madison & Northern | 3.27 | 1.89 | 1.32 | .65 | 26,364 |
| Cook County Branches | 3.27 | 1.89 | 1.32 | .65 | 37,945 |
| Dunleith & Dubuque Bridge | 253.21 | --- | --- | .65 | 1,341,031 |
| Gilman East St.Louis & Carbondale | 3.27 | 1.89 | 1.32 | .65 | 28,569 |
| Indianapolis Branch | 1.89 | --- | 1.32 | .65 | 17,061 |
| Kensington & Eastern | 1.89 | 1.51 | 1.32 | .65 | 27,942 |
| Peoria Division | 1.89 | --- | 1.32 | .65 | 15,990 |
| Southern Illinois Branches | 1.89 | 1.51 | 1.32 | .65 | 17,554 |
| Southern Illinois & Kentucky | 1.89 | --- | 1.32 | .65 | 17,823 |

TABLE X - Continued

| Name and class of railroad | Rate per foot | | | Rolling stock | Total assessment by Tax Commission per mile of main track |
|---|---|---|---|---|---|
| | Main track | Second and additional main track | Side track | | |
| Illinois Terminal System | $1.76 | $1.89 | $1.10 | $.44 | $14,968 |
| Alton & Eastern | 2.64 | --- | 1.32 | .75 | 23,294 |
| Illinois Terminal | 2.64 | 1.89 | 1.32 | .75 | 25,137 |
| Illinois Traction, Inc. | 1.50 | --- | 1.00 | .35 | 12,084 |
| Louisville & Nashville System | 2.79 | 1.89 | 1.32 | .85 | 22,412 |
| Louisville & Nashville Main Line | 3.11 | 1.89 | 1.32 | .85 | 24,802 |
| Louisville & Nashville O'Fallon Branch | 1.89 | --- | 1.32 | .85 | 14,972 |
| Shawneetown Branch | 1.89 | --- | 1.32 | .85 | 15,728 |
| Minneapolis & St.Louis | 1.32 | --- | .99 | .40 | 11,837 |
| Minneapolis St.Paul & Sault Ste.Marie Sys. | 2.80 | 1.89 | 1.85 | .50 | 41,651 |
| Central Terminal | --- | --- | 5.90 | --- | --- |
| Wisconsin Central | 2.80 | 1.89 | 1.32 | .50 | 32,877 |
| Missouri-Illinois | 1.32 | --- | .65 | .38 | 11,361 |
| Missouri Pacific System | 1.92 | 1.89 | 1.00 | .70 | 21,969 |
| Cairo & Thebes | 1.32 | --- | .65 | .70 | 14,271 |
| Chester & Mt.Vernon | 1.32 | --- | .65 | .70 | 12,108 |
| East Ivory Branch | 1.32 | --- | .65 | .70 | 12,038 |
| Missouri Pacific-Main Line | 2.83 | 1.89 | 1.32 | .70 | 34,570 |
| Missouri Pacific-Branch Lines | 1.32 | --- | .65 | .70 | 14,625 |
| Mobile & Ohio | 1.32 | --- | .83 | .40 | 12,528 |
| New York Central System | 3.52 | 1.89 | 1.32 | .91 | 33,518 |
| Cincinnati LaFayette & Chicago | 5.04 | --- | 1.32 | 1.00 | 39,042 |
| Alton & Old Line | 2.46 | --- | 1.32 | 1.00 | 22,045 |
| Cairo Division | 2.46 | 1.89 | 1.32 | 1.00 | 24,901 |
| St.Louis Division | 5.04 | 1.89 | 1.32 | 1.00 | 43,320 |
| Evansville Mt.Carmel & Northern | 2.46 | --- | --- | 1.00 | 18,270 |
| Joliet & Northern Indiana | 2.46 | --- | 1.32 | 1.00 | 27,089 |
| Michigan Central | 30.00 | 1.89 | 1.32 | 1.00 | 302,811 |
| New York Central-Illinois Division | 2.46 | --- | 1.32 | 1.00 | 23,798 |
| New York Central-Main Line | 30.00 | 1.89 | 1.32 | 1.00 | 382,546 |
| Peoria & Eastern | 2.12 | --- | 1.32 | .40 | 18,483 |
| New York Chicago & St.Louis System | 3.09 | 1.89 | 1.32 | .65 | 24,493 |
| Lake Erie & Western | 2.39 | --- | 1.32 | .65 | 18,401 |
| New York Chicago & St.Louis | 4.73 | 1.89 | 1.32 | .65 | 82,667 |
| Toledo St.Louis & Western | 3.46 | --- | 1.32 | .65 | 25,098 |
| Pennsylvania System | 7.78 | 1.89 | 1.32 | 1.00 | 72,235 |
| Englewood Connecting | 5.00 | --- | 1.32 | 1.00 | 34,363 |
| Pittsburgh,Cin.,Chgo.& St.L.-Chgo.Div. | 33.17 | 1.89 | 1.32 | 1.00 | 236,410 |
| Pittsburgh,Cin.Chgo.& St.L.-St.Louis Div. | 5.42 | 1.89 | 1.32 | 1.00 | 47,934 |
| Pittsburgh Ft.Wayne & Chicago | 38.24 | 1.89 | 1.32 | 1.00 | 591,110 |
| South Chicago & Southern | 2.84 | --- | 1.32 | 1.00 | 26,839 |
| Terre Haute & Peoria | 3.40 | --- | 1.32 | 1.00 | 25,920 |
| Pere Marquette | --- | --- | --- | .85 | --- |
| St.Louis Southwestern System | --- | --- | 2.00 | .63 | --- |
| Valley Terminal | --- | --- | 2.00 | --- | --- |
| St.Louis Southwestern | --- | --- | --- | .63 | --- |
| Southern | 2.74 | --- | 1.32 | .75 | 22,983 |
| Toledo Peoria & Western | .65 | .20 | .20 | .06 | 4,215 |
| Wabash | 2.52 | 1.89 | 1.29 | .60 | 25,199 |
| Wabash-Main Line | 3.20 | 1.89 | 1.32 | .60 | 34,306 |
| Wabash-Secondary Line | 2.30 | --- | 1.32 | .60 | 20,232 |
| Wabash-Branch Line | 1.32 | --- | .65 | .60 | 10,904 |
| CLASS I - SWITCHING & TERMINAL | | | | | |
| Alton & Southern | 7.98 | --- | 1.32 | .50 | 59,867 |
| Baltimore & Ohio Chicago Terminal | 25.05 | 1.89 | 1.32 | .25 | 166,887 |
| Belt Railway of Chicago | 35.04 | 1.89 | 1.32 | 2.00 | 316,475 |
| Chicago River & Indiana System | 60.48 | 1.83 | 1.32 | .87 | 415,262 |
| Chicago Junction Railway | 37.74 | 1.89 | 1.32 | 1.00 | 317,574 |
| Chicago Junction Railroad Elevated | 25.72 | 1.51 | --- | --- | 153,443 |
| Chicago River & Indiana | 64.96 | 1.89 | 1.32 | 1.00 | 445,636 |
| Union Stock Yards & Transit Company | 78.53 | 1.89 | 1.32 | 1.00 | 533,457 |
| Chicago Union Station | 1,910.14 | 1.89 | 1.32 | --- | 13,292,189 |
| Chicago & Western Indiana | 53.93 | 1.89 | 1.32 | .75 | 369,188 |
| Indiana Harbor Belt | 15.23 | 1.89 | 1.32 | 1.00 | 144,737 |
| Peoria & Pekin Union | 25.76 | 1.89 | 1.32 | 1.00 | 261,053 |
| Terminal Railroad System | 4.27 | 1.89 | 1.32 | 2.00 | 314,006 |
| East St.Louis Belt | 49.13 | 1.89 | 1.32 | 2.00 | 543,166 |
| East St.Louis & Carondelet | 16.20 | 1.89 | 1.32 | 2.00 | 112,424 |
| East St.Louis Connecting | 113.46 | 1.89 | 1.32 | 2.00 | 717,610 |
| Granite City & Madison Belt | 11.54 | --- | 1.32 | 2.00 | 88,424 |
| Illinois Transfer | 14.20 | 1.89 | 1.32 | 2.00 | 108,628 |
| Madison Illinois & St.Louis | 104.09 | 1.89 | 1.32 | 2.00 | 761,654 |
| St.Louis Merchants Bridge Terminal | 35.60 | 1.89 | 1.32 | 2.00 | 213,317 |
| Terminal Railroad of East St.Louis | 135.52 | --- | 1.32 | 2.00 | 1,001,208 |

TABLE X - Concluded

| Name and class of railroad | Rate per foot |  |  | Rolling stock | Total assessment by Tax Commission per mile of main track |
|---|---|---|---|---|---|
|  | Main track | Second and additional main track | Side track |  |  |
| CLASS II - RAILROADS |  |  |  |  |  |
| Chicago Springfield & St.Louis | $.20 | --- | $.10 | $.01 | $1,234 |
| Jacksonville & Havana | .12 | .09 | .08 | .01 | 912 |
| Litchfield & Madison | 2.60 | --- | 1.32 | .75 | 23,008 |
| Paducah & Illinois | 13.88 | --- | 1.32 | --- | 92,268 |
| Quincy Omaha & Kansas City | --- | --- | 3.84 | .01 | --- |
| Rock Island Southern System | .34 | --- | .09 | .05 | 2,193 |
| Rock Island Southern | .34 | --- | .09 | .05 | 2,228 |
| Rock Island Southern (C.R.I.& P.) | .34 | --- | .09 | .05 | 2,264 |
| Rock Island Southern (G. & W.) | .34 | --- | .09 | .05 | 2,084 |
| St.Louis & O'Fallon | 3.55 | --- | 1.32 | 1.00 | 33,318 |
| St.Louis & Ohio River | 3.16 | --- | 1.32 | .10 | 20,991 |
| CLASS II - SWITCHING & TERMINAL |  |  |  |  |  |
| Chicago & Calumet River | 1.89 | --- | .55 | .62 | 27,631 |
| Chicago Heights Terminal Transfer | 7.57 | --- | 1.32 | .60 | 62,302 |
| Chicago & Illinois Western | 7.45 | --- | 1.32 | 1.70 | 70,639 |
| Chicago Produce Terminal | --- | --- | 5.52 | --- | --- |
| Chicago Short Line | 16.50 | 1.89 | 1.32 | .40 | 207,274 |
| Chicago West Pullman & Southern | 21.44 | --- | 1.32 | 1.70 | 296,292 |
| Davenport Rock Island & Northwestern | 7.15 | --- | 1.32 | .30 | 56,797 |
| East St.Louis Junction | --- | --- | 2.16 | --- | --- |
| Illinois Northern | 10.81 | --- | 1.32 | 1.25 | 94,568 |
| Manufacturers' Junction | 8.53 | --- | 1.32 | 1.55 | 125,333 |
| Missouri & Illinois Bridge & Belt | 74.70 | 1.89 | 1.32 | .20 | 412,700 |
| Peoria Terminal System | 2.94 | --- | 1.32 | .20 | 24,760 |
| Peoria Hanna City & Western | 2.94 | --- | 1.32 | .20 | 17,454 |
| Peoria Railway Terminal | 2.94 | --- | 1.32 | .20 | 29,976 |
| Pullman | 6.56 | 1.89 | 1.32 | .50 | 52,230 |
| CLASS III - RAILROADS |  |  |  |  |  |
| Caseyville | 1.09 | --- | .90 | .29 | 8,605 |
| Galesburg & Great Eastern | .42 | --- | .20 | .02 | 2,458 |
| Hooppole Yorktown & Tampico | .35 | --- | .25 | .02 | 2,052 |
| Illinois Midland | .35 | --- | --- | --- | 1,888 |
| Jefferson Southwestern | .18 | --- | .10 | .02 | 1,221 |
| Kansas & Sidell System | .12 | --- | .12 | .01 | 763 |
| Casey & Kansas | .12 | --- | .12 | .01 | 801 |
| Kansas & Sidell | .12 | --- | .12 | .01 | 763 |
| Yale Short Line | .12 | --- | .12 | .01 | 712 |
| Rutland Toluca & Northern | .16 | --- | .10 | .01 | 1,082 |
| CLASS III - SWITCHING |  |  |  |  |  |
| Calumet Western | 5.61 | --- | 1.32 | --- | 38,141 |
| Chicago Peoria & Western | 2.63 | --- | --- | --- | 13,876 |
| DePue & Northern | .60 | --- | .30 | --- | 4,977 |
| LaSalle & Bureau County | 2.51 | --- | .95 | .20 | 15,988 |
| Springfield Terminal | --- | --- | .98 | --- | --- |
| CLASS IV - ELECTRIC RAILWAYS |  |  |  |  |  |
| Chicago Aurora & Elgin | 1.89 | 1.32 | .66 | .47 | 19,863 |
| Chicago North Shore & Milwaukee | 3.04 | 1.51 | 1.32 | .75 | 37,935 |
| Chicago Rapid Transit | 25.72 | 1.51 | 1.14 | 2.48 | 194,180 |
| Chicago South Shore & South Bend | --- | --- | --- | .75 | --- |
| East St.Louis Columbia & Waterloo | .43 | --- | .20 | .06 | 3,001 |
| Lee County Central | .16 | --- | --- | --- | 845 |
| North Shore & Western | .18 | --- | --- | --- | 950 |
| St.Louis & Belleville | 3.10 | --- | .95 | .45 | 23,744 |
| Terre Haute & Western | .09 | --- | .09 | --- | 845 |

TABLE XI

RATES OF VALUATION USED TO SPREAD THE TAX COMMISSION RAILROAD ASSESSMENT TO THE VARIOUS COUNTIES OF THE STATE AND TOTAL TAX COMMISSION ASSESSMENT PER MILES OF MAIN TRACK

Assessment Year 1936

| Name and class of railroad | Rate per foot | | | Rolling stock | Total assessment by Tax Commission per mile of main track |
|---|---|---|---|---|---|
| | Main track | Second and additional main track | Side track | | |
| CLASS I - RAILROADS | | | | | |
| Alton | $2.00 | $1.80 | $1.70 | $.40 | $22,716 |
| Atchison Topeka & Santa Fe | 3.75 | 1.80 | 1.70 | 1.60 | 47,927 |
| Baltimore & Ohio System | 2.81 | 1.80 | 1.70 | 1.00 | 24,852 |
| Baltimore & Ohio & Chicago | | | | | |
| Baltimore & Ohio Connecting | 17.00 | 1.80 | 1.70 | 1.00 | 232,015 |
| Baltimore & Ohio Southwestern | 2.90 | 1.80 | 1.70 | 1.00 | 24,473 |
| Cincinnati Indianapolis & Western | 2.00 | --- | 1.70 | 1.00 | 18,564 |
| Chesapeake & Ohio | --- | --- | --- | .75 | --- |
| Chicago Burlington & Quincy | 2.35 | 1.80 | 1.70 | .85 | 28,936 |
| Chicago & Eastern Illinois | 2.00 | 1.80 | 1.70 | .40 | 22,829 |
| Chicago & Erie | --- | --- | --- | 1.00 | --- |
| Chicago Great Western | 2.00 | 1.80 | 1.70 | .40 | 20,203 |
| Chicago & Illinois Midland | 2.75 | --- | 1.70 | 1.45 | 31,564 |
| Chicago Indianapolis & Louisville | --- | --- | --- | .85 | --- |
| Chicago Milwaukee St.Paul & Pacific | 2.00 | 1.80 | 1.70 | .58 | 27,809 |
| Chicago & North Western | 2.00 | 1.80 | 1.70 | .60 | 34,984 |
| Chicago Rock Island & Pacific | 2.00 | 1.80 | 1.70 | .60 | 40,879 |
| Elgin Joliet & Eastern | 3,25 | 1.80 | 1.70 | 1.25 | 61,841 |
| Grand Trunk Western | 2.00 | 1.80 | 1.70 | .75 | 51,007 |
| Illinois Central | 2.00 | 1.80 | 1.70 | .55 | 18,689 |
| Illinois Terminal System | 1.70 | 1.80 | 1.32 | .41 | 14,931 |
| Illinois Terminal | 2.00 | 1.80 | 1.70 | .75 | 22,280 |
| Illinois Traction, Inc. | 1.60 | --- | 1.00 | .30 | 12,598 |
| Louisville & Nashville | 2.25 | 1.80 | 1.70 | 1.00 | 20,940 |
| Minneapolis & St.Louis | 1.35 | --- | 1.00 | .30 | 11,245 |
| Minneapolis St.Paul & Sault Ste.Marie System | 2.00 | 1.80 | 2.22 | .40 | 39,368 |
| Wisconsin Central | 2.00 | 1.80 | 1.70 | .40 | 28,128 |
| Central Terminal | --- | --- | 5.75 | --- | --- |
| Missouri-Illinois | 1.35 | --- | 1.00 | .15 | 9,591 |
| Missouri Pacific | 1.60 | 1.45 | 1.35 | .40 | 18,925 |
| Mobile & Ohio | 1.35 | --- | 1.00 | .30 | 11,922 |
| New York Central System | 2.17 | 1.80 | 1.70 | 1.25 | 31,209 |
| New York Central | 2.20 | 1.80 | 1.70 | 1.40 | 33,439 |
| Peoria & Eastern | 2.00 | --- | 1.70 | .40 | 18,683 |
| New York Chicago & St.Louis | 2.30 | 1.80 | 1.70 | .87 | 22,734 |
| Pennsylvania System | 5.03 | 1.80 | 1.70 | 1.04 | 59,400 |
| Englewood Connecting | 6.20 | --- | 1.70 | 1.50 | 44,032 |
| Pittsburgh Ft.Wayne & Chicago | 20.35 | 1.80 | 1.70 | 1.50 | 504,391 |
| Pittsburgh,Cincinnati,Chicago & St.Louis | 6.20 | 1.80 | 1.70 | 1.50 | 63,001 |
| South Chicago & Southern | 6.20 | --- | 1.70 | 1.50 | 48,973 |
| Terre Haute & Peoria | 2.00 | --- | 1.70 | .40 | 15,263 |
| Pere Marquette | --- | --- | --- | .85 | --- |
| St.Louis Southwestern System | --- | --- | 2.15 | .60 | --- |
| St.Louis Southwestern | --- | --- | --- | .60 | --- |
| Valley Terminal | --- | --- | 2.15 | --- | --- |
| Southern | 2.30 | --- | 1.70 | .65 | 22,064 |
| Toledo Peoria & Western | .65 | .20 | .20 | .05 | 4,174 |
| Wabash | 2.00 | 1.80 | 1.70 | .65 | 24,051 |
| CLASS I - SWITCHING & TERMINAL | | | | | |
| Alton & Southern | 4.35 | --- | 3.70 | .50 | 61,563 |
| Baltimore & Ohio Chicago Terminal | 8.75 | 8.00 | 7.50 | .25 | 174,772 |
| Belt Railway of Chicago | 4.55 | 4.10 | 3.85 | 2.05 | 333,133 |
| Chicago River & Indiana System | 8.02 | 7.21 | 6.75 | 1.63 | 472,937 |
| Chicago Junction Railway | 7.95 | 7.15 | 6.75 | --- | 537,277 |
| Chicago Junction Railroad Elevated | 8.30 | 7.50 | --- | --- | 80,189 |
| Chicago River & Indiana | 7.95 | 7.15 | 6.75 | 2.25 | 543,963 |
| Union Stock Yards & Transit Company | 7.95 | 7.15 | 6.75 | 1.25 | 590,946 |
| Chicago Union Station | 250.00 | 225.00 | 210.00 | --- | 14,105,214 |
| Chicago & Western Indiana | 9.00 | 8.10 | 7.60 | .50 | 389,143 |
| Indiana Harbor Belt | 4.00 | 3.60 | 3.30 | 1.00 | 155,074 |
| Peoria & Pekin Union | 2.90 | 2.60 | 2.45 | 2.15 | 219,513 |

TABLE XI Concluded

| Name and class of railroad | Rate per foot | | | Rolling stock | Total assessment by Tax Commission per mile of main track |
|---|---|---|---|---|---|
| | Main track | Second and additional main track | Side track | | |
| CLASS I - SWITCHING & TERMINAL | | | | | |
| Terminal Railroad System | $7.50 | $6.75 | $6.35 | $2.00 | $325,388 |
| E.St.Louis Belt | 7.50 | 6.75 | 6.35 | 2.00 | 354,421 |
| E.St.Louis & Carondelet | 7.50 | 6.75 | 6.35 | 2.00 | 114,327 |
| E.St.Louis Connecting | 7.50 | 6.75 | 6.35 | 2.00 | 521,899 |
| Granite City & Madison | 7.50 | --- | 6.35 | 2.00 | 129,427 |
| Illinois Transfer | 7.50 | 6.75 | 6.35 | 2.00 | 147,408 |
| Madison Illinois & St.Louis | 7.50 | 6.75 | 6.35 | 2.00 | 953.535 |
| St.Louis Merchants Bridge Terminal | 7.50 | 6.75 | 6.35 | 2.00 | 108,556 |
| Terminal R.R. of East St. Louis | 7.50 | --- | 6.35 | 2.00 | 1,121,403 |
| CLASS II - RAILROADS | | | | | |
| Chicago Springfield & St.Louis | .28 | --- | .20 | .01 | 1,758 |
| Jacksonville & Havana | .20 | .10 | .10 | .01 | 1,456 |
| Litchfield & Madison | 2.50 | --- | 2.20 | .65 | 23,916 |
| Paducah & Illinois | 13.05 | --- | 11.10 | --- | 90,726 |
| Quincy Omaha & Kansas City | --- | --- | 3.75 | .01 | --- |
| Rock Island Southern | .35 | --- | .25 | .02 | 2,162 |
| St.Louis & O'Fallon | 1.60 | --- | 1.43 | 2.00 | 28,972 |
| St.Louis & Ohio River | 3.50 | --- | 3.00 | .15 | 24,806 |
| CLASS II - SWITCHING & TERMINAL | | | | | |
| Chicago & Calumet River | 1.20 | --- | .50 | .50 | 27,305 |
| Chicago Heights Terminal Transfer | 3.70 | --- | 3.20 | .50 | 65,317 |
| Chicago & Illinois Western | 4.20 | --- | 3.60 | 2.00 | 78,600 |
| Chicago Produce Terminal | --- | --- | 6.50 | --- | --- |
| Chicago Short Line | 3.35 | 3.10 | 2.80 | .20 | 150,223 |
| Chicago West Pullman & Southern | 3.10 | --- | 2.60 | 1.80 | 283,324 |
| Davenport Rock Island & Northwestern | 3.20 | 2.85 | 2.70 | .30 | 50,793 |
| East St.Louis Junction | --- | --- | 2.17 | --- | --- |
| Illinois Northern | 4.30 | --- | 3.70 | 1.25 | 103,724 |
| Manufacturers' Junction | 3.80 | --- | 3.25 | 1.35 | 123,659 |
| Missouri & Illinois Bridge & Belt | 26.00 | 23.50 | 22.40 | .25 | 368.715 |
| Peoria Terminal | 2.45 | --- | 2.05 | .40 | 31,098 |
| Pullman | 2.00 | 1.80 | 1.70 | .40 | 30,498 |
| CLASS III - RAILROADS | | | | | |
| Caseyville | 1.00 | --- | .75 | .20 | 8,525 |
| Galesburg & Great Eastern | .43 | --- | .25 | .01 | 2,412 |
| Hooppole Yorktown & Tampico | .30 | --- | .25 | .02 | 1,790 |
| Illinois Midland | .30 | --- | --- | .05 | 1,885 |
| Jefferson Southwestern | .18 | --- | .10 | .01 | 1,180 |
| Kansas & Sidell | .12 | --- | .02 | .008 | 695 |
| Rutland Toluca & Northern | .16 | --- | .15 | .02 | 1,011 |
| CLASS III - SWITCHING | | | | | |
| Calumet Western | 3.35 | --- | 2.00 | --- | 30,567 |
| Chicago Peoria & Western | 3.20 | --- | --- | --- | 16,897 |
| DePue & Northern | .50 | --- | .40 | --- | 4,872 |
| LaSalle & Bureau County | 2.10 | --- | 1.00 | .20 | 13,904 |
| Springfield Terminal | --- | --- | 1.60 | .75 | --- |
| CLASS IV - ELECTRIC RAILWAYS | | | | | |
| Chicago Aurora & Elgin | .70 | .65 | .60 | .25 | 12,250 |
| Chicago North Shore & Milwaukee | 1.15 | 1.05 | 1.00 | .50 | 23,022 |
| Chicago Rapid Transit | 8.30 | 7.50 | 7.00 | 2.95 | 171,352 |
| Chicago South Shore & South Bend | --- | --- | --- | .76 | --- |
| East St.Louis Columbia & Waterloo | .15 | --- | .15 | .01 | 1,235 |
| Lee County Central | .10 | --- | .10 | --- | 533 |
| St.Louis & Belleville | 2.00 | --- | 1.70 | .30 | 20,201 |

## TABLE XII

## AGGREGATE ASSESSMENT BY THE TAX COMMISSION OF STEAM AND ELECTRIC RAILROADS OPERATING IN ILLINOIS

### Assessment Years 1932-1936

Reports of the Tax Commission prior to 1933 failed to indicate ownership or control groupings of railroads. Although there were less than 100 systems and companies, over 225 returns were filed and assessments made. These 225 separate assessments were presented in the published tables without any very consistent attempt at orderly grouping, so that it was difficult, even for one familiar with the railroads and their corporate organizations, to determine the aggregate valuation of any particular system and to make comparisons among the various systems.

A useful, accurate, and complete statistical record of railroad assessment in Illinois was first presented in the 15th Annual Report of the Tax Commission.[1] Among other things, this record brought together assessments of the various subsidiaries and assessment divisions of each railroad system and made possible a clear and concise summary of system valuations for the period since 1919. Table XII continues that compilation, bringing it through 1936, but omits statistics for years prior to 1932 and includes only the system totals. The classification and combination of assessment divisions set forth in the 1934 Report has been followed in this table with the exception of changes occurring during 1936.[2] The present (1936) composition of railroad systems has been followed; some roads now classified as subsidiaries or assessment divisions of a system may previously have been independent operating units or parts of some other railroad or railroad system. Affiliations and corporate relationships of many lines have changed during the past ten years. In addition, many lines have been abandoned. These roads appear at the end of the table under the heading "Abandoned Roads, Returned to Local Assessor." In most cases abandonment has meant tearing up the tracks and disposing of the right of way. In other instances the property has been split up and sold to other roads. In the former case the property has been transferred to the jurisdiction of the local assessor. The authority of the Tax Commission to assess railroad property is limited to companies owning and operating or constructing a railroad.[3]

The railroads are alphabatized within the classification employed in previous tables. During the period 1932 - 1936 some roads have moved from one classification to another. In general, the classification has been determined by the status of the railroad for the assessment of 1936.

---

[1] See that Report, pages 155 ff; 525-555; 591-594.

[2] For the composition and classification of railroads in 1933 and prior years see 15th Annual Report of the Tax Commission, pp 525-548; for 1934 see 16th Annual Report of the Tax Commission, pp 310-349; for 1935 see this report, Appendix Table III and headnote thereto.

[3] The 1937 Railroad Assessment Law changed these limits somewhat.

### TABLE XII

### AGGREGATE ASSESSMENT BY THE TAX COMMISSION OF STEAM AND ELECTRIC RAILROADS OPERATING IN ILLINOIS

Assessment Years 1932-1936

| | 1932 | 1933 | 1934 | 1935 | 1936 |
|---|---|---|---|---|---|
| GRAND TOTAL | $555,956,316 | $492,033,338 | $473,777,995 | $433,899,167 | $393,708,126 |
| CLASS I - RAILROADS | $450,450,022 | $394,919,269 | $375,663,640 | $341,874,281 | $300,966,813 |
| Alton System | 28,682,707 | 22,659,339 | 20,959,900 | 17,537,985 | 15,688,052 |
| Atchison, Topeka & Santa Fe | 18,907,125 | 16,921,877 | 16,414,220 | 15,314,467 | 13,520,057 |
| Baltimore & Ohio | 15,937,063 | 14,662,098 | 14,222,240 | 13,062,416 | 12,017,423 |
| Chesapeake & Ohio | 34,230 | 33,203 | 70,000 | 76,919 | 96,149 |
| Chicago, Burlington & Quincy | 73,071,051 | 65,398,591 | 62,946,150 | 58,344,786 | 47,138,760 |
| Chicago & Eastern Illinois | 25,003,914 | 21,507,014 | 17,179,500 | 14,626,441 | 12,909,242 |
| Chicago & Erie | 57,747 | 56,014 | 125,020 | 143,260 | 201,189 |
| Chicago & Great Western | 5,512,607 | 4,410,086 | 4,013,180 | 3,253,084 | 3,092,056 |
| Chicago & Illinois Midland | 2,869,674 | 2,726,190 | 3,080,600 | 3,239,117 | 3,352,486 |
| Chicago, Indianapolis & Louisville | 154,341 | 140,450 | 97,250 | 89,132 | 89,132 |
| Chicago, Milwaukee, St. Paul & Pacific | 23,753,574 | 21,140,681 | 20,189,350 | 18,628,713 | 16,817,317 |
| Chicago & Northwestern | 42,256,906 | 38,031,215 | 36,605,040 | 34,073,801 | 28,495,256 |
| Chicago, Rock Island & Pacific | 19,906,535 | 17,413,729 | 16,891,320 | 15,526,501 | 13,814,072 |
| Elgin, Joliet, & Eastern | 18,947,457 | 15,536,915 | 14,371,650 | 11,820,323 | 9,574,462 |
| Grand Trunk Western | 2,112,011 | 1,752,969 | 1,670,000 | 1,302,600 | 1,315,626 |
| Illinois Terminal | 7,582,979 | 7,052,170 | 6,770,000 | 7,195,512 | 7,263,870 |
| Illinois Central | 32,893,280 | 29,768,418 | 30,000,000 | 28,594,470 | 26,375,350 |
| Louisville & Nashville | 6,391,205 | 4,953,184 | 4,804,590 | 4,016,877 | 3,695,527 |
| Minneapolis & St. Louis | 2,051,121 | 1,538,341 | 1,319,130 | 1,055,300 | 1,002,535 |
| Minneapolis, St. Paul & Sault Ste.Marie | 3,632,623 | 2,724,467 | 2,417,960 | 2,029,636 | 1,798,204 |
| Missouri Illinois | 731,912 | 1,001,060 | 1,000,000 | 905,400 | 894,223 |
| Missouri Pacific | 8,040,819 | 7,069,853 | 7,133,480 | 6,558,548 | 5,642,500 |
| Mobile & Ohio | 2,164,258 | 1,991,117 | 1,995,000 | 1,994,873 | 1,898,076 |
| New York Central | 35,520,628 | 31,091,099 | 30,600,000 | 27,538,015 | 25,334,974 |
| New York, Chicago & St. Louis | 9,299,856 | 8,555,868 | 8,128,080 | 7,543,720 | 7,002,097 |
| Pennsylvania | 34,751,831 | 31,102,889 | 28,345,000 | 25,966,855 | 21,352,439 |
| Pere Marquette | 116,094 | 110,289 | 98,000 | 96,402 | 96,402 |
| St. Louis Southwestern | 763,898 | 748,911 | 703,980 | 682,860 | 711,555 |
| Southern | 4,564,971 | 4,154,124 | 4,029,500 | 3,390,018 | 3,254,417 |
| Toledo, Peoria & Western | 963,538 | 934,632 | 935,000 | 974,175 | 964,433 |
| Wabash | 23,774,067 | 19,732,476 | 18,548,500 | 16,292,075 | 15,558,932 |
| CLASS I - SWITCHING | $64,869,279 | $65,007,137 | $68,706,125 | $69,181,234 | $72,758,814 |
| Alton & Southern | 1,388,717 | 1,347,055 | 1,330,000 | 1,257,249 | 1,292,870 |
| Baltimore & Ohio Chicago Terminal | 10,635,274 | 10,635,274 | 10,316,220 | 10,213,058 | 10,695,565 |
| Belt Railway of Chicago | 7,381,930 | 7,381,930 | 7,900,000 | 7,980,580 | 8,400,642 |
| Chicago River & Indiana | 5,522,558 | 5,811,914 | 6,792,620 | 7,535,852 | 8,436,719 |
| Chicago Union Station | 15,234,668 | 15,920,228 | 18,148,635 | 17,104,389 | 18,152,000 |
| Chicago & Western Indiana | 9,326,276 | 9,326,276 | 9,952,500 | 9,956,937 | 10,495,138 |
| Indiana Harbor Belt | 4,588,890 | 4,734,887 | 4,592,800 | 5,002,100 | 5,254,281 |
| Peoria & Pekin Union | 3,641,100 | 2,985,702 | 2,672,200 | 2,399,963 | 2,020,265 |
| Terminal Railroad | 7,149,866 | 6,863,871 | 7,001,150 | 7,731,106 | 8,011,334 |
| CLASS II - RAILROADS | $2,414,495 | $2,257,692 | $2,114,110 | $1,987,149 | $2,108,851 |
| Chicago, Springfield & St. Louis | 47,828 | 52,075 | 52,000 | 97,240 | 138,490 |
| Jacksonville & Havana | 27,054 | 29,270 | 38,490 | 38,154 | 60,875 |
| Litchfield & Madison | 1,308,449 | 1,256,111 | 1,125,000 | 1,020,825 | 1,061,393 |
| Paducah & Illinois | 153,312 | 148,713 | 151,680 | 141,669 | 138,185 |
| Quincy, Omaha & Kansas City | 10,819 | 10,819 | 15,360 | 16,593 | 26,910 |
| Rock Island Southern | 82,274 | 76,795 | 101,580 | 100,025 | 99,260 |
| St. Louis & O'Fallon | 568,421 | 454,737 | 355,000 | 297,823 | 258,968 |
| St. Louis & Ohio River | 216,338 | 229,172 | 275,000 | 274,820 | 324,770 |
| CLASS II - SWITCHING & TERMINAL | $5,125,650 | $4,887,994 | $4,940,600 | $4,937,929 | $5,033,545 |
| Chicago & Calumet River | 43,303 | 45,870 | 36,700 | 31,220 | 30,852 |
| Chicago Heights Term. Transfer | 429,751 | 429,751 | 416,800 | 416,800 | 436,970 |
| Chicago & Illinois Western | 539,762 | 558,455 | 709,000 | 751,540 | 836,240 |
| Chicago Produce Terminal | 608,340 | 652,266 | 850,000 | 1,082,261 | 1,205,550 |
| Chicago Short Line | 393,509 | 373,834 | 326,170 | 232,168 | 168,265 |
| Chicago, West Pullman & Southern | 413,745 | 417,694 | 373,840 | 305,951 | 292,560 |
| Davenport, Rock Island & North Western | 515,779 | 461,622 | 423,540 | 398,130 | 375,763 |
| East St. Louis Junction | 385,400 | 380,671 | 332,130 | 352,390 | 350,780 |
| Illinois Northern | 502,174 | 396,717 | 384,820 | 327,424 | 359,123 |
| Manufacturers Junction | 333,048 | 299,743 | 225,600 | 223,344 | 220,360 |
| Missouri & Illinois Bridge & Belt | 299,767 | 263,779 | 258,500 | 255,915 | 228,640 |
| Peoria Terminal | 387,014 | 343,126 | 343,000 | 326,336 | 391,542 |
| Pullman | 274,058 | 264,466 | 260,500 | 234,450 | 136,900 |

TABLE XII - Concluded

| | 1932 | 1933 | 1934 | 1935 | 1936 |
|---|---|---|---|---|---|
| CLASS III - RAILROADS | $190,526 | $197,768 | $230,500 | $171,478 | $164,322 |
| Caseyville | 40,272 | 40,896 | 40,000 | 39,600 | 40,580 |
| Galesburg & Great Eastern | 21,045 | 23,118 | 23,500 | 23,550 | 23,107 |
| Hooppole, Yorktown & Tampico | 20,473 | 22,377 | 22,500 | 24,433 | 21,315 |
| Illinois Midland | 1,358 | 1,358 | 4,000 | 3,700 | 3,695 |
| Jefferson Southwestern | 15,169 | 16,603 | 14,500 | 13,455 | 13,000 |
| Kansas & Sidell | 55,963 | 53,724 | 63,000 | 44,160 | 40,165 |
| Rutland, Toluca & Northern | 36,246 | 39,692 | 63,000 | 22,580 | 22,460 |
| CLASS III - SWITCHING & TERMINAL | $320,591 | $318,083 | $307,130 | $277,691 | $263,551 |
| Calumet Western | 204,413 | 194,192 | 170,000 | 130,526 | 104,605 |
| Chicago, Peoria & Western | 6,104 | 6,775 | 7,000 | 7,700 | 9,376 |
| DePue & Northern | 2,791 | 3,025 | 3,200 | 3,535 | 3,460 |
| LaSalle & Bureau County | 84,526 | 91,469 | 101,760 | 100,960 | 87,800 |
| Springfield Terminal | 22,757 | 22,622 | 25,170 | 34,970 | 58,310 |
| CLASS IV - ELECTRIC RAILWAYS | $30,787,178 | $23,811,418 | $21,609,850 | $15,458,593 | $12,412,230 |
| Chicago Aurora & Elgin | 1,965,872 | 1,513,721 | 1,362,350 | 1,355,916 | 836,206 |
| Chicago, North Shore & Milwaukee | 3,356,288 | 2,852,845 | 2,767,000 | 2,611,771 | 1,585,013 |
| Chicago Rapid Transit Co. | 25,085,584 | 19,065,044 | 17,063,000 | 11,096,753 | 9,674,078 |
| Chicago South Shore & South Bend | 45,211 | 43,855 | 101,000 | 81,536 | 82,623 |
| East St. Louis, Columbia & Waterloo | 78,997 | 74,499 | 69,500 | 66,550 | 27,380 |
| Lee County Central | 13,000 | 14,430 | 13,000 | 10,982 | 6,930 |
| St. Louis & Belleville | 242,226 | 247,024 | 234,000 | 235,085 | 200,000 |
| ABANDONED ROADS, RETURNED TO LOCAL ASSESSORS | $1,798,575 | $633,977 | $206,040 | $10,812 | --- |
| Belleville & Mascoutah Traction | 5,100 | 5,100 | --- | --- | --- |
| Chicago & Illinois Valley | 405,797 | 393,623 | 118,000 | --- | --- |
| Chicago & Joliet | 222,132 | 75,000 | 45,000 | --- | --- |
| East St. Louis & Eastern | 4,985 | 4,985 | --- | --- | --- |
| East St. Louis & Suburban | 100,000 | --- | --- | --- | --- |
| Hanover | 19,181 | 20,690 | 19,140 | --- | --- |
| Kankakee & Seneca | 904,123 | 95,096 | --- | --- | --- |
| Kewanee & Galva | 11,535 | 4,294 | --- | --- | --- |
| North Shore & Western | 2,625 | 2,560 | 2,300 | 2,212 | --- |
| Peru, LaSalle & Deer Park | 8,984 | 9,145 | 13,000 | --- | --- |
| Rockford, Beloit & Janesville | 9,332 | 9,332 | --- | --- | --- |
| Rockford & Freeport | 13,714 | --- | --- | --- | --- |
| Southern Ill. Railway & Power Co. | 76,914 | --- | --- | --- | --- |
| St. Louis & St. Libory | 5,500 | 5,500 | --- | --- | --- |
| Terre Haute & Western | 8,653 | 8,652 | 8,600 | 8,600 | --- |

## TABLE XIII

## ASSESSMENTS OF THE PRINCIPAL RAILROAD SYSTEMS OPERATING IN ILLINOIS AND ADJOINING STATES

### Assessment Years 1934-1938

Data presented in this table and Table XIV have been compiled from reports of the tax commissions and Boards of Equalization in Missouri, Iowa, Wisconsin, Michigan, Ohio, Indiana, Kentucky, and Illinois. The purpose of the table is to show the fluctuations in assessments of the major railroads operating in the Middle West and further to shed light on the outcome of policies of the various tax commissions with respect to railroad valuation.

Thirty-one Class I railroads are included in the table. These account for the major portion of the railroad assessment in each of the eight states. Three terminal companies are included. These are the Baltimore and Ohio Chicago Terminal, Indiana Harbor Belt, and the Terminal Railroad Association of St. Louis.

The basis of assessment is not identical for all the states. In general, the data represent assessments made by the state tax commissions upon tangible and intangible operating property. Excepting for Ohio, locally assessed property is not included, because of the difficulty of obtaining figures. The local assessments are mainly of non-operating property, although some kinds of operating property were assessed by local officers in Illinois, Indiana, and Iowa, as noted in detail below.

ILLINOIS - The assessment totals include only the Tax Commission assessment. In addition to this, local officials assessed non-operating lands and lots off the right of way in all years and certain personalty in all years except 1938. In that year only "non-carrier" real estate was locally assessed.

Assessments in Illinois, in the case of most of the large systems, are given in the Tax Commission, 16th Annual Report, 1934, and prior years under the names of subsidiary corporations or assessment divisions. In order to determine exactly what roads are included within any system, reference should be made to Tables VI and VII, in this report.

INDIANA - The assessment totals include only the State Board of Tax Commissioners' assessment on track, rolling stock, improvements on the right of way, and corporate excess and are exclusive of the local assessment of non-operating property and certain personalty. Representative intangibles were taxed separately.

IOWA - The assessment totals include only the assessment by the State Board of Assessment and Review. Local assessors assessed non-operating property, grain elevators, and all railroad bridges across the Mississippi and Missouri Rivers.

KENTUCKY - The assessment totals include only the Tax Commission assessment on all tangible operating property and franchises. Local assessors assessed non-operating property and representative intangibles.

MICHIGAN - The assessment totals include only the Tax Commission assessment on all operating property. Non-operating property was assessed locally.

MISSOURI - The assessment totals include the Tax Commission assessment on all property of railroads except machine and workshops, round-houses, warehouses and other buildings, goods, chattels and office furniture. In addition to these exceptions, non-operating real estate is also locally assessed. The 1938 assessments shown for the Terminal Railroad Association of St. Louis and the Wabash Railway include the assessment placed against railroad bridges owned by subsidiaries. Assessments of the Illinois portions of these bridges are included in the 1938 Illinois assessments against these railroads.

OHIO - The assessment totals represent the total valuation of all railroad property located within the State. The bulk of this valuation represents the Tax Commission assessment, a small portion represents non-operating railroad property, and the balance comprises exempted items (motor vehicles, patterns, jigs, dyes, and drawings; deposits taxed at the source, and the stock of corporations). The totals given, therefore, do not exactly represent the actual assessment of railroad property, although in most instances this varies by only a negligible percentage from these figures. The extreme fluctuations on the value of the Pere Marquette are due to the fact that the money depository for this road, originally outside Ohio, was moved to Ohio and subsequently returned to another State.

WISCONSIN - The assessment totals include only the Tax Commission assessment of all operating property. Local assessors assessed non-operating property.

## TABLE XIII

### ASSESSMENTS OF THE PRINCIPAL RAILROAD SYSTEMS OPERATING IN ILLINOIS AND ADJOINING STATES ASSESSMENT YEARS 1935-1938

(Amounts in thousands of dollars)

| Railroad system | 1935 | 1936 | | 1937 | | | 1938 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Amount | Amount | Per cent change from 1935 | Amount | Per cent change from | | Amount | Per cent change from | |
| | | | | | 1936 | 1935 | | 1937 | 1935 |
| Alton | | | | | | | | | |
| Illinois | $17,538 | $15,688 | -10.55 | $12,864 | -18.00 | -26.65 | $12,917 | +0.41 | -26.35 |
| Missouri - Total | 7,402 | 7,145 | -3.47 | 7,137 | -.11 | -3.58 | 6,813 | -4.54 | -7.96 |
| Kansas City, St. Louis and Chicago | 5,338 | 5,160 | -3.33 | 5,161 | +.02 | -3.32 | 4,938 | -4.32 | -7.49 |
| Louisiana and Missouri River | 2,064 | 1,985 | -3.83 | 1,976 | -.45 | -4.26 | 1,875 | -5.11 | -9.16 |
| Atchison, Topeka and Santa Fe | | | | | | | | | |
| Illinois | 15,314 | 13,520 | -11.72 | 12,303 | -9.00 | -19.66 | 11,610 | -5.63 | -24.19 |
| Iowa | 2,186 | 1,968 | -9.97 | 1,283 | -34.81 | -41.31 | 1,282 | -.08 | -41.36 |
| Missouri | 16,998 | 16,908 | -.53 | 16,904 | -.02 | -.55 | 16,025 | -5.20 | -5.72 |
| Baltimore and Ohio | | | | | | | | | |
| Illinois | 13,062 | 12,017 | -8.00 | 11,228 | -6.57 | -14.04 | 10,610 | -5.50 | -18.77 |
| Indiana - Total | 29,840 | 28,345 | -5.01 | 29,548 | +4.24 | -.98 | 28,245 | -4.41 | -5.35 |
| Baltimore and Ohio, Chicago | 14,568 | 13,825 | -5.10 | 14,466 | +4.64 | -.70 | 13,779 | -4.75 | -5.42 |
| Baltimore and Ohio, South Western | 11,107 | 10,555 | -4.97 | 11,008 | +4.29 | -.89 | 10,544 | -4.22 | -5.07 |
| Cincinnati, Indianapolis and Western | 4,165 | 3,965 | -4.80 | 4,074 | +2.75 | -2.18 | 3,922 | -3.73 | -5.84 |
| Kentucky | 363 | 363 | 0.00 | 350 | -3.58 | -3.58 | 340 | -2.86 | -6.34 |
| Ohio | 119,176 | 116,948 | -1.87 | 117,192 | +.21 | -1.66 | 114,261 | -2.50 | -4.12 |
| Chesapeake and Ohio | | | | | | | | | |
| Illinois | 77 | 96 | +24.68 | 100 | +4.17 | +29.87 | 94 | -6.00 | +22.08 |
| Indiana | 6,279 | 5,976 | -4.83 | 6,208 | +3.88 | -1.13 | 5,808 | -6.44 | -7.50 |
| Kentucky | 54,498 | 60,355 | +10.75 | 66,391 | +10.00 | +21.82 | 71,850 | +8.22 | +31.84 |
| Ohio | 50,943 | 55,146 | +8.25 | 56,779 | +2.96 | +11.46 | 52,687 | -7.21 | +3.42 |
| Chicago, Burlington and Quincy | | | | | | | | | |
| Illinois | 58,345 | 47,139 | -19.21 | 43,587 | -7.54 | -25.29 | 45,895 | +5.30 | -21.34 |
| Iowa | 25,916 | 22,715 | -12.35 | 21,635 | -4.75 | -16.52 | 21,635 | 0.00 | -16.52 |
| Missouri | 32,568 | 31,896 | -2.06 | 31,651 | -.77 | -2.82 | 29,942 | -5.40 | -8.06 |
| Wisconsin | 20,500 | 19,750 | -3.66 | 20,000 | +1.27 | -2.44 | 20,000 | 0.00 | -2.44 |
| Chicago and Eastern Illinois | | | | | | | | | |
| Illinois | 14,626 | 12,909 | -11.74 | 10,485 | -18.78 | -28.31 | 8,985 | -14.31 | -38.57 |
| Indiana | 7,303 | 6,100 | -16.47 | 6,084 | -.26 | -16.69 | 5,510 | -9.44 | -24.55 |
| Erie | | | | | | | | | |
| Illinois | 143 | 201 | +40.56 | 205 | +1.99 | +43.36 | 150 | -26.83 | +4.90 |
| Indiana | 11,414 | 10,802 | -5.36 | 11,229 | +3.95 | -1.62 | 10,473 | -6.73 | -8.24 |
| Ohio | 33,527 | 33,702 | +.52 | 34,079 | +1.12 | +1.65 | 32,569 | -4.43 | -2.86 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Chicago Great Western | | | | | | | | | |
| Illinois | 3,253 | 3,092 | -4.95 | 2,483 | -19.70 | -23.67 | 2,793 | +12.48 | -14.14 |
| Iowa | 11,764 | 10,660 | -9.38 | 7,603 | -28.68 | -35.37 | 7,603 | 0.00 | -35.37 |
| Missouri | 2,258 | 2,248 | -.44 | 2,231 | -.76 | -1.20 | 2,119 | -5.02 | -6.16 |
| Chicago, Indianapolis and Louisville | | | | | | | | | |
| Illinois | 89 | 89 | 0.00 | 63 | -29.21 | -29.21 | 45 | -28.57 | -49.44 |
| Indiana | 10,842 | 10,685 | -1.45 | 10,680 | -.05 | -1.49 | 9,599 | -10.12 | -11.46 |
| Kentucky | 120 | 124 | +3.33 | 124 | 0.00 | +3.33 | 110 | -11.29 | - 8.33 |
| Chicago, Milwaukee, St. Paul and Pacific | | | | | | | | | |
| Illinois | 18,629 | 16,817 | -9.73 | 16,145 | -4.00 | -13.34 | 14,200 | -12.05 | -23.78 |
| Indiana | 3,784 | 3,560 | -5.92 | 3,516 | -1.24 | -7.08 | 3,295 | -6.29 | -12.92 |
| Iowa | 31,532 | 25,955 | -17.69 | 18,237 | -29.74 | -42.16 | 18,236 | -.01 | -42.17 |
| Michigan | 3,100 | 3,400 | +9.68 | 3,000 | -11.76 | -3.23 | 2,900 | -3.34 | -6.45 |
| Missouri | 4,901 | 4,636 | -5.41 | 4,678 | +.91 | -4.55 | 4,477 | -4.30 | -8.65 |
| Wisconsin | 57,000 | 52,000 | -8.77 | 51,000 | -1.92 | -10.53 | 51,000 | 0.00 | -10.53 |
| Chicago, North Shore and Milwaukee | | | | | | | | | |
| Illinois | 2,612 | 1,585 | -39.32 | 1,585 | 0.00 | -39.32 | 1,278 | -19.37 | -51.07 |
| Wisconsin | 3,000 | 2,500 | -16.99 | 1,750 | -30.00 | -41.67 | 1,600 | -8.57 | -46.67 |
| Chicago and Northwestern | | | | | | | | | |
| Illinois | 34,074 | 28,495 | -16.37 | 25,459 | -10.66 | -25.28 | 20,760 | -18.46 | -39.07 |
| Iowa | 36,196 | 29,879 | -17.45 | 21,303 | -28.70 | -41.15 | 18,595 | -12.71 | -48.63 |
| Michigan | 10,000 | 9,000 | -10.00 | 7,500 | -16.67 | -25.00 | 6,800 | -9.34 | -32.00 |
| Wisconsin | 80,000 | 69,000 | -13.75 | 67,000 | -2.90 | -16.25 | 61,000 | -8.96 | -23.75 |
| Chicago, Rock Island and Pacific | | | | | | | | | |
| Illinois | 15,527 | 13,814 | -11.03 | 12,018 | -13.00 | -22.60 | 10,804 | -10.10 | -30.42 |
| Iowa | 34,833 | 27,866 | -20.00 | 15,362 | -44.87 | -55.90 | 12,361 | -19.54 | -64.51 |
| Missouri | 16,073 | 14,752 | -8.22 | 14,413 | -2.30 | -10.33 | 13,344 | -7.42 | -16.98 |
| Elgin, Joliet and Eastern | | | | | | | | | |
| Illinois | 11,820 | 9,574 | -19.00 | 8,617 | -10.00 | -27.10 | 7,450 | -13.54 | -36.97 |
| Indiana | 10,883 | 10,336 | -5.03 | 10,873 | +5.20 | -.09 | 10,494 | -3.49 | -3.58 |
| Grand Trunk Western | | | | | | | | | |
| Illinois | 1,303 | 1,316 | +1.00 | 1,329 | +.99 | +2.00 | 1,009 | -24.08 | -22.56 |
| Indiana | 4,947 | 4,701 | -4.97 | 4,695 | -.13 | -5.09 | 4,403 | -6.22 | -11.00 |
| Michigan[1] | 26,570 | 21,970 | -17.31 | 21,070 | -4.10 | -20.70 | --- | --- | --- |
| Illinois Central | | | | | | | | | |
| Illinois | 28,594 | 26,375 | -7.76 | 26,975 | +2.27 | -5.66 | 27,840 | +3.21 | -2.64 |
| Indiana | 4,156 | 3,879 | -6.67 | 3,941 | +1.60 | -5.17 | 3,774 | -4.24 | -9.19 |
| Iowa | 17,463[2] | 15,854 | -9.21 | 15,086 | -4.84 | -13.61 | 15,086 | 0.00 | -13.61 |
| Kentucky | 26,199 | 25,500 | -2.67 | 25,000 | -1.96 | -4.58 | 23,529 | -5.88 | -10.19 |
| Wisconsin | 1,250 | 1,200 | -4.00 | 1,250 | +4.17 | 0.00 | 1,350 | +8.00 | +8.00 |
| Louisville and Nashville | | | | | | | | | |
| Illinois | 4,017 | 3,696 | -7.99 | 3,388 | -8.33 | -15.66 | 2,852 | -15.82 | -29.00 |
| Indiana | 1,800 | 1,732 | -3.78 | 1,696 | -2.08 | -5.78 | 1,633 | -3.72 | -9.28 |
| Kentucky | 89,314 | 95,225 | +6.62 | 112,068 | +17.69 | +25.48 | 112,813 | +.66 | +26.31 |
| Ohio | 1,078 | 1,104 | +2.41 | 1,076 | -2.54 | -.19 | 1,029 | -4.37 | -4.55 |

TABLE XIII - Concluded

| Railroad system | 1935 | 1936 | | 1937 | | | 1938 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Amount | Amount | Per cent change from 1935 | Amount | Per cent change from | | Amount | Per cent change from | |
| | | | | | 1936 | 1935 | | 1937 | 1935 |
| Minneapolis and St. Louis | | | | | | | | | |
| Illinois | $1,055 | $1,003 | -4.93 | $924 | -7.88 | -12.42 | $853 | -7.68 | -19.15 |
| Iowa | 2,470 | 2,223 | -10.00 | 1,024 | -53.94 | -58.54 | 1,024 | 0.00 | -58.54 |
| Minneapolis, St. Paul and Sault Ste. Marie | | | | | | | | | |
| Illinois | 2,030 | 1,798 | -11.43 | 1,475 | -17.96 | -27.34 | 1,020 | -30.85 | -49.75 |
| Michigan | 3,700 | 3,000 | -18.92 | 2,350 | -21.67 | -36.49 | 2,000 | -14.89 | -45.95 |
| Wisconsin - Total | 33,000 | 31,500 | -4.55 | 30,500 | -3.18 | -7.58 | 30,500 | 0.00 | -7.58 |
| Minneapolis, St. Paul and Sault Ste. Marie | 9,000 | 8,000 | -1.11 | 7,000 | -12.50 | -22.22 | 7,000 | 0.00 | -22.22 |
| Wisconsin Central | 24,000 | 23,500 | -2.08 | 23,500 | 0.00 | -2.08 | 23,500 | 0.00 | -2.08 |
| Missouri - Illinois | | | | | | | | | |
| Illinois | 905 | 894 | -1.22 | 760 | -14.99 | -16.02 | 689 | -9.34 | -23.87 |
| Missouri | 1,602 | 1,458 | -8.99 | 1,448 | -.69 | -9.61 | 1,363 | -5.87 | -14.92 |
| Missouri - Pacific | | | | | | | | | |
| Illinois | 6,559 | 5,643 | -13.97 | 5,523 | -2.13 | -15.80 | 5,823 | +5.43 | -11.22 |
| Missouri - Total | 35,071 | 33,557 | -4.32 | 33,116 | -1.32 | -5.58 | 31,052 | -6.23 | -11.46 |
| Missouri Pacific | 34,993 | 33,479 | -4.33 | 33,038 | -1.32 | -5.59 | 30,978 | -6.24 | -11.47 |
| St. Joseph Belt | 78 | 78 | 0.00 | 78 | 0.00 | 0.00 | 74 | -5.13 | -5.13 |
| Mobile and Ohio | | | | | | | | | |
| Illinois | 1,995 | 1,898 | -4.86 | 1,735 | -8.59 | -13.03 | 1,971 | +13.60 | -1.20 |
| Kentucky | 609 | 501 | -17.73 | 501 | 0.00 | -17.73 | 471 | -5.99 | -22.66 |
| New York Central | | | | | | | | | |
| Illinois | 25,270 | 25,335 | +.26 | 23,968 | -5.40 | -5.15 | 22,461 | -6.29 | -11.12 |
| Indiana - Total | 80,770 | 76,267 | -5.58 | 78,402 | +2.80 | -2.93 | 75,969 | -3.10 | -5.94 |
| Cleveland, Cincinnati, Chicago and St.Louis | 416,224 | 392,841 | -5.62 | 402,698 | +2.51 | -3.25 | 391,960 | -2.67 | -5.83 |
| Michigan Central | 52,785 | 49,982 | -5.31 | 51,831 | +3.70 | -1.81 | 49,749 | -4.02 | -5.75 |
| New York Central | 33,869 | 31,984 | -5.57 | 32,949 | +3.02 | -2.72 | 31,798 | -3.49 | -6.11 |
| Kentucky | 130 | 125 | -3.85 | 125 | 0.00 | -3.85 | 100 | -.20 | -23.08 |
| Michigan[1] | 82,685 | 79,175 | -4.25 | 75,000 | -5.27 | -9.29 | --- | --- | --- |
| Ohio | 140,172 | 135,467 | -3.36 | 131,112 | -3.22 | -6.46 | 120,432 | -8.15 | -14.08 |
| New York, Chicago and St. Louis | | | | | | | | | |
| Illinois | 7,544 | 7,002 | -7.18 | 7,275 | +3.90 | -3.57 | 7,640 | +5.02 | +1.27 |
| Indiana | 24,654 | 23,423 | -4.99 | 23,786 | +1.55 | -3.52 | 23,382 | -1.70 | -5.16 |
| Ohio | 33,400 | 33,781 | +1.14 | 36,675 | +8.57 | +9.81 | 34,995 | -4.58 | +4.78 |
| Pennsylvania | | | | | | | | | |
| Illinois | 25,967 | 21,352 | -17.77 | 20,849 | -2.36 | -19.71 | 17,634 | -15.42 | -32.09 |
| Indiana | 92,067 | 87,407 | -5.06 | 90,091 | +3.07 | -2.15 | 88,712 | -1.53 | -3.64 |
| Michigan[1] | 15,100 | 15,400 | +1.99 | 15,300 | -.65 | +1.32 | --- | --- | --- |
| Ohio | 182,310 | 182,337 | +.01 | 182,632 | +.16 | +.18 | 177,602 | -2.76 | -2.58 |
| Kentucky | 3,409 | 3,000 | -12.00 | 3,000 | 0.00 | -12.00 | 2,813 | -6.23 | -17.48 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Pere Marquette | | | | | | | | | |
| Illinois | $96 | $96 | 0.00 | $110 | +14.56 | +14.58 | $100 | -9.09 | +4.17 |
| Indiana | 1,412 | 1,278 | -9.49 | 1,239 | -3.05 | -12.25 | 1,087 | -12.27 | -23.02 |
| Michigan | 35,900 | 37,000 | +3.06 | 37,500 | +1.35 | +4.46 | 36,500 | -2.67 | +1.67 |
| Ohio | 3,000 | 1,806 | -39.80 | 1,313 | -27.30 | -56.23 | 1,098 | -16.38 | -63.40 |
| Southern | | | | | | | | | |
| Illinois | 3,390 | 3,254 | -4.01 | 3,012 | -7.44 | -11.15 | 3,181 | +5.61 | -6.17 |
| Indiana | 4,172 | 3,970 | -4.84 | 4,104 | +3.38 | -1.63 | 3,947 | -3.83 | -5.39 |
| Kentucky | 2,150 | 2,150 | 0.00 | 2,150 | 0.00 | 0.00 | 2,150 | 0.00 | 0.00 |
| Wabash | | | | | | | | | |
| Illinois | 16,292 | 15,559 | -4.50 | 14,403 | -7.43 | -11.59 | 14,276 | -.88 | -12.38 |
| Indiana | 13,887 | 12,614 | -9.17 | 12,614 | 0.00 | -9.17 | 11,363 | -9.92 | -18.18 |
| Iowa | 2,173 | 1,795 | -17.40 | 1,562 | -12.98 | -28.12 | 1,562 | 0.00 | -28.12 |
| Missouri | 18,431 | 17,699 | -3.97 | 17,510 | -1.07 | -5.00 | 16,353[3] | -6.61 | -11.28 |
| Michigan | 6,400 | 6,800 | +6.25 | 6,700 | -1.48 | +4.69 | 6,500 | -2.99 | +1.56 |
| Ohio | 6,164 | 6,136 | -.45 | 6,139 | +.05 | -.41 | 6,058 | -1.32 | -1.72 |
| Baltimore and Ohio, Chicago Terminal | | | | | | | | | |
| Illinois | 10,213 | 10,696 | +4.73 | 10,698 | +.02 | +4.75 | 8,060 | -24.66 | -21.08 |
| Indiana | 799 | 754 | -5.63 | 767 | +1.72 | -4.01 | 745 | -2.87 | -6.76 |
| Indiana Harbor Belt | | | | | | | | | |
| Illinois | 5,002 | 5,254 | +5.04 | 5,414 | +3.04 | +8.24 | 4,481 | -17.23 | -10.42 |
| Indiana | 749 | 729 | -2.67 | 722 | -.96 | -3.60 | 684 | -5.26 | -8.68 |
| Terminal Railroad Association of St. Louis | | | | | | | | | |
| Illinois | 7,731 | 8,011 | +3.62 | 7,044 | -12.07 | -8.89 | 7,705 | +9.38 | -.34 |
| Missouri | 14,967 | 14,967 | 0.00 | 14,916 | -.34 | -.34 | 15,128[4] | +1.42 | +1.09 |

[1] Information for 1938 not available.

[2] Includes Dunlieth and Dubuque Bridge Company, Dubuque and Sioux City Railroad Company, and Omaha Bridge and Terminal Railroad Company.

[3] Includes Wabash Hannibal Bridge.

[4] Includes Eads Bridge.

## TABLE XIV

## ASSESSMENTS OF ALL STEAM AND ELECTRIC RAILROADS IN ILLINOIS AND ADJOINING STATES

Assessment Years 1934-1938

In addition to the comparison of individual railroad system assessments in Illinois and seven adjoining states, as set forth in Table XIII, a statement of fluctuations in aggregate railroad valuations by states sheds further light on the results of railroad assessment policies pursued by the Tax Commissions. Table XIV provides such a statement for the states covered in the preceding table. The remarks and qualifications appearing in the explanatory note for Table XIII apply equally to this table.

The percentage changes in assessments between 1934 and 1938 place Illinois second among the eight states in terms of the percentage decline in aggregate railroad assessments. The percentage reduction in Illinois for this period was greater than in any other state except Iowa. One state, Kentucky, in 1937, the latest year available for that state, showed an increase over the total railroad assessment for 1934. Increases were shown by Kentucky and Michigan in 1936 and Kentucky, Indiana, and Ohio in 1937.

The data are shown separately for steam railroads and electric railroads as far as available. With the exception of the Chicago Rapid Transit Company in Illinois, all electric railroads not strictly interurban have been excluded. Extensive abandonment and shrinkage in values of electric interurban lines have caused sharper percentage reductions in assessments of this type of property than in the case of steam railroads.

### TABLE XIV

### ASSESSMENTS OF ALL STEAM AND ELECTRIC RAILROADS IN ILLINOIS AND ADJOINING STATES
### ASSESSMENT YEARS 1934-1938

(Amounts in thousands of dollars)

| State and type of railroad | 1934 | 1935 | | 1936 | | | 1937 | | | 1938 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Amount | Per cent change from 1934 | Amount | Per cent change from 1935 | Per cent change from 1934 | Amount | Per cent change from 1936 | Per cent change from 1934 | Amount | Per cent change from 1937 | Per cent change from 1934 |
| Illinois- | | | | | | | | | | | | |
| Total | $473,778 | $433,899 | -8.42 | $393,708 | -9.26 | -16.90 | $369,852 | -6.06 | -21.94 | $346,231 | -6.39 | -26.92 |
| Steam | 451,994 | 418,430 | -7.43 | 381,296 | -8.87 | -15.64 | 359,275 | -5.78 | -20.51 | 336,614 | -6.31 | -25.53 |
| Electric[1] | 21,784 | 15,469 | -28.99 | 12,412 | -19.76 | -43.02 | 10,577 | -14.73 | -51.45 | 9,617 | -9.08 | -55.85 |
| Indiana- | | | | | | | | | | | | |
| Total | 337,961 | 320,905 | -5.05 | 303,149 | -5.53 | -10.30 | 310,734 | +2.50 | -8.06 | 299,149 | -3.73 | -11.48 |
| Steam | 335,576 | 318,465 | -5.09 | 300,852 | -5.54 | -10.35 | 308,427 | +2.52 | -8.09 | 297,158 | -3.65 | -11.45 |
| Electric | 2,385 | 2,420 | +1.47 | 2,297 | -5.08 | -3.69 | 2,307 | +.44 | -3.27 | 1,991 | -13.70 | -16.52 |
| Iowa- | | | | | | | | | | | | |
| Total | 183,804 | 174,958 | -4.81 | 148,449 | -15.15 | -19.24 | 112,384 | -24.29 | -38.86 | 105,991 | -5.69 | -42.33 |
| Steam | 179,167 | 170,800 | -4.67 | 144,612 | -15.33 | -19.29 | 108,589 | -24.91 | -39.39 | 102,593 | -5.52 | -42.74 |
| Electric | 4,637 | 4,158 | -10.33 | 3,837 | -7.72 | -17.25 | 3,795 | -1.09 | -18.16 | 3,398 | -10.46 | -26.72 |
| Kentucky[2]- | | | | | | | | | | | | |
| Total | 221,853 | 219,350 | -1.13 | 232,541 | +6.01 | +4.82 | 256,973 | +10.51 | +15.83 | --- | --- | --- |
| Steam | 219,908 | 217,617 | -1.04 | 230,866 | +6.09 | +4.98 | 255,638 | +10.73 | +16.25 | --- | --- | --- |
| Electric | 1,945 | 1,733 | -10.90 | 1,675 | -3.35 | -13.88 | 1,335 | -20.30 | -31.36 | --- | --- | --- |
| Michigan[2]- | | | | | | | | | | | | |
| Total | 213,708 | 211,210 | -1.17 | 214,240 | +1.43 | +.25 | 209,237 | -2.34 | -2.09 | 205,222 | -1.92 | -3.97 |
| Steam | 213,678 | 211,180 | -1.17 | 214,210 | +1.43 | +.25 | 209,212 | -2.33 | -2.09 | --- | --- | --- |
| Electric | 30 | 30 | 0.00 | 30 | 0.00 | .00 | 25 | -16.67 | -16.67 | --- | --- | --- |
| Missouri- | | | | | | | | | | | | |
| Total | 235,121 | 225,532 | -4.07 | 217,812 | -3.42 | -7.36 | 215,694 | -.97 | -8.26 | 203,589 | -5.61 | -13.41 |
| Steam | 234,929 | 225,416 | -4.05 | 217,722 | -3.41 | -7.32 | 215,617 | -.97 | -8.22 | 203,521[3] | -5.61 | -13.37 |
| Electric | 192 | 116 | -39.58 | 90 | -22.41 | -53.12 | 77 | -14.44 | -59.90 | 68 | -11.69 | -64.58 |
| Ohio- | | | | | | | | | | | | |
| Total | 746,949 | 725,466 | -2.88 | 725,546 | +.01 | -2.87 | 729,471 | +.54 | -2.34 | 698,353 | -4.27 | -6.51 |
| Steam | 740,728 | 719,670 | -2.84 | 720,191 | +.07 | -2.77 | 724,714 | +.63 | -2.16 | 694,779 | -4.13 | -6.20 |
| Electric | 6,221 | 5,796 | -6.83 | 5,355 | -7.61 | -13.92 | 4,757 | -11.17 | -23.53 | 3,574 | -24.87 | -42.55 |
| Wisconsin- | | | | | | | | | | | | |
| Total | 259,679 | 236,218 | -9.03 | 214,693 | -9.11 | -17.32 | 212,291 | -1.12 | -18.25 | 207,495 | -2.26 | -20.10 |
| Steam | 256,479 | 233,218 | -9.07 | 212,193 | -9.02 | -17.27 | 210,541 | -.78 | -17.91 | 205,895 | -2.21 | -19.72 |
| Electric | 3,200 | 3,000 | -6.25 | 2,500 | -16.67 | -21,87 | 1,750 | -30.00 | -45.31 | 1,600 | -8.57 | -50.00 |

---

[1] Includes Chicago Rapid Transit Company.
[2] Information not available for 1938.
[3] Includes railroad bridges classified as carrier property in Illinois.

## TABLE XV

## NUMBER OF CORPORATIONS ASSESSABLE ON CAPITAL STOCK, NUMBER ASSESSED BY THE TAX COMMISSION, AND AMOUNT OF STATE AND LOCAL ASSESSMENTS, BY COUNTIES

### Assessment Years 1932-1936

This summary of the capital stock assessments for 1934, 1935, and 1936 is intended to show the relative importance of the Tax Commission and local assessments, the distribution of these assessments among the counties, and the number of corporations that are liable for capital stock assessment by the Tax Commission and the local assessors. The total number of domestic corporations in each county has been determined from the corporation list published by the secretary of state, excepting that for Cook County the figures represent an estimate. The number of corporations under the jurisdiction of local assessors has been obtained by subtracting from the total number of corporations in the county those assessed by the Tax Commission or included in the files of the Commission as assessable by it. This count of the total number of corporations in Downstate counties was made in 1935 from the corporation list for that year. The last preceding count was for the year 1933; it appears in the 15th Annual Report, pp. 574-77.

The aggregate amount of the Tax Commission assessments is given by counties for each year, with the number of corporations upon which this total assessment was made. In the case of local assessors' totals, the number of corporations is not shown. A place has been provided on the abstract for reporting to the Commission the number of corporations assessed locally. In future years, therefore, it should be possible to show the extent to which the local assessment of capital stock reaches the corporations liable to assessment by them. It is frequently asserted by local officials that their assessment of capital stock is included in the assessment of tangible property, most commonly in the classification "all other property." However, due to the character of the capital stock assessment and the manner in which the assessment of tangible property is made, only exceptional cases would show tangible property of a corporation valued in excess of its equalized, fair value in order to make up for non-assessment of capital stock per se. This allegation has mainly been used to cover up the failure of the local official to perform his legal duties. The efforts of the Tax Commission to place capital stock assessments upon the books have brought improvement in the classification of such property for assessment purposes.

## TABLE XV

## NUMBER OF CORPORATIONS ASSESSABLE ON CAPITAL STOCK BY THE TAX COMMISSION AND LOCAL ASSESSORS, NUMBER ASSESSED AND AMOUNT OF THE ASSESSMENT

Assessment Years 1934-1936

| County | Number of domestic corporations | | Assessed by the Tax Commission | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | 1934 | | 1935 | | 1936 | |
| | Total in county | Under jurisdiction of local assessor | No. | Amount | No. | Amount | No. | Amount |
| Adams | 225 | 173 | 17 | $3,431,540 | 19 | $3,784,760 | 21 | $4,165,670 |
| Alexander | 64 | 51 | 7 | 46,575 | 7 | 51,980 | 10 | 92,090 |
| Bond | 24 | 17 | 4 | 17,525 | 4 | 17,850 | 4 | 11,625 |
| Boone | 27 | 22 | 3 | 8,275 | 1 | 1,490 | 1 | 1,550 |
| Brown | 4 | 4 | -- | -- | -- | -- | -- | -- |
| Bureau | 52 | 44 | 3 | 4,610 | 3 | 8,440 | 5 | 10,320 |
| Calhoun | 2 | 1 | -- | -- | -- | -- | 1 | 1,850 |
| Carroll | 21 | 10 | 6 | 246,650 | 7 | 203,100 | 9 | 181,820 |
| Cass | 21 | 17 | 3 | 4,875 | 3 | 5,200 | 3 | 4,445 |
| Champaign | 141 | 107 | 19 | 18,200 | 17 | 17,470 | 18 | 33,355 |
| Christian | 72 | 62 | 1 | 100 | 2 | 450 | 7 | 4,370 |
| Clark | 9 | 4 | 3 | 22,100 | 4 | 10,140 | 3 | 5,050 |
| Clay | 14 | 8 | 1 | 350 | 1 | 720 | 1 | 5,030 |
| Clinton | 25 | 22 | -- | -- | 1 | 390 | -- | -- |
| Coles | 60 | 51 | 6 | 38,025 | 6 | 46,580 | 9 | 103,310 |
| Cook[1] | 20,700[2] | 13,700[2] | 3,652 | 62,564,206 | 4,326 | 47,228,891 | 4,118 | 47,286,083 |
| Crawford | 27 | 18 | 4 | 7,100 | 5 | 9,180 | 3 | 76,155 |
| Cumberland | 9 | 7 | 1 | 325 | 1 | 890 | -- | -- |
| DeKalb | 69 | 60 | 5 | 106,675 | 5 | 120,610 | 4 | 144,175 |
| DeWitt | 18 | 14 | 3 | 296,800 | 2 | 233,200 | 1 | 135,690 |
| Douglas | 15 | 13 | -- | -- | -- | -- | 1 | 2,275 |
| DuPage | 194 | 126 | 28 | 623,000 | 31[3] | 176,180 | 39 | 117,570 |
| Edgar | 23 | 20 | 1 | 5,625 | 2 | 8,590 | 4 | 12,700 |
| Edwards | 6 | 5 | 1 | 2,100 | -- | -- | 1 | 1,100 |
| Effingham | 34 | 27 | 4 | 10,600 | 4 | 9,440 | 8 | 20,100 |
| Fayette | 19 | 15 | 2 | 2,975 | 2 | 2,300 | 2 | 3,400 |
| Ford | 25 | 22 | 1 | 2,775 | 2 | 1,910 | 5 | 5,995 |
| Franklin | 53 | 44 | 3 | 2,550 | 4 | 9,370 | 4 | 8,775 |
| Fulton | 49 | 45 | 3 | 6,325 | 3 | 8,330 | 6 | 10,850 |
| Gallatin | 10 | 9 | -- | -- | 1 | 490 | 1 | 1,850 |
| Greene | 11 | 9 | -- | -- | -- | -- | -- | -- |
| Grundy | 35 | 33 | -- | -- | 2 | 3,110 | 3 | 46,750 |
| Hamilton | 14 | 14 | -- | -- | -- | -- | -- | -- |
| Hancock | 44 | 35 | 6 | 31,575 | 6 | 38,570 | 7 | 51,285 |
| Hardin | 7 | 4 | 2 | 2,210 | 2 | 2,110 | 3 | 22,725 |
| Henderson | 7 | 5 | -- | -- | -- | -- | -- | -- |
| Henry | 84 | 59 | 14 | 161,620 | 18 | 173,900 | 11 | 209,835 |
| Iroquois | 71 | 62 | 3 | 13,105 | 7 | 21,030 | 7 | 24,975 |
| Jackson | 49 | 43 | 3 | 66,020 | 3 | 103,650 | 2 | 112,500 |
| Jasper | 7 | 6 | 1 | 660 | 1 | 2,520 | 1 | 450 |
| Jefferson | 45 | 41 | 2 | 1,525 | 1 | 1,570 | 1 | 2,625 |
| Jersey | 13 | 8 | 3 | 4,845 | 3 | 6,830 | 2 | 5,225 |
| JoDaviess | 29 | 23 | 4 | 17,680 | 5 | 15,190 | 5 | 34,028 |
| Johnson | 3 | 2 | 1 | 300 | 1 | 450 | 1 | 555 |
| Kane | 421 | 333 | 40 | 292,700 | 43 | 240,880 | 41 | 245,440 |
| Kankakee | 117 | 95 | 11 | 40,125 | 12 | 43,310 | 11 | 34,615 |
| Kendall | 15 | 10 | 3 | 193,870 | 4 | 203,860 | 2 | 236,670 |
| Knox | 128 | 105 | 12 | 156,455 | 16 | 175,830 | 12 | 185,480 |
| Lake | 242 | 156 | 42 | 376,100 | 44[4] | 442,002 | 37 | 462,250 |
| LaSalle | 219 | 178 | 18 | 274,950 | 19 | 149,620 | 26 | 132,850 |

TABLE XV - Continued

| County | Assessed by local assessor | | | Total assessment | | |
|---|---|---|---|---|---|---|
| | 1934 | 1935 | 1936 | 1934 | 1935 | 1936 |
| | Amount | Amount | Amount | Amount | Amount | Amount |
| Adams------ | $190,815 | $180,675 | $227,840 | $3,622,355 | $3,965,435 | $4,393,510 |
| Alexander-- | 46,850 | 40,820 | 38,930 | 93,425 | 92,800 | 131,020 |
| Bond------- | -- | -- | -- | 17,525 | 17,850 | 11,625 |
| Boone------ | 19,500 | 45,292 | 51,450 | 27,775 | 46,782 | 53,000 |
| Brown------ | -- | -- | -- | -- | -- | -- |
| Bureau----- | -- | 276,725 | -- | 4,610 | 285,165 | 10,320 |
| Calhoun---- | 79,625 | 59,520 | 27,475 | 79,625 | 59,520 | 29,325 |
| Carroll---- | -- | -- | 14,250 | 246,650 | 203,100 | 196,070 |
| Cass------- | -- | 4,439 | 6,790 | 4,875 | 9,639 | 11,235 |
| Champaign-- | 470,935 | 402,330 | 421,480 | 489,135 | 419,800 | 454,835 |
| Christian-- | 11,700 | 27,850 | 32,915 | 11,800 | 28,300 | 37,285 |
| Clark------ | -- | -- | 14,940 | 22,100 | 10,140 | 19,990 |
| Clay------- | -- | -- | 23,134 | 350 | 720 | 28,164 |
| Clinton---- | 4,030 | 54,665 | 62,720 | 4,030 | 55,055 | 62,720 |
| Coles------ | -- | -- | -- | 38,025 | 46,580 | 103,310 |
| Cook[1]------ | 25,246,291 | 13,375,297 | 13,603,457 | 87,810,497 | 60,604,188 | 60,889,540 |
| Crawford--- | -- | -- | -- | 7,100 | 9,180 | 76,155 |
| Cumberland- | -- | -- | -- | 325 | 890 | -- |
| DeKalb----- | 5,000 | 18,540 | 54,890 | 111,675 | 139,150 | 199,065 |
| DeWitt----- | -- | -- | -- | 296,800 | 233,200 | 135,690 |
| Douglas---- | -- | 78,425 | -- | -- | 78,425 | 2,275 |
| DuPage----- | 59,460 | 45,860 | 33,210 | 682,460 | 222,040 | 150,780 |
| Edgar------ | -- | -- | -- | 5,625 | 8,590 | 12,700 |
| Edwards---- | 2,150 | -- | -- | 4,250 | -- | 1,100 |
| Effingham-- | -- | -- | 542,953 | 10,600 | 9,440 | 563,053 |
| Fayette---- | -- | -- | 13,140 | 2,975 | 2,300 | 16,540 |
| Ford------- | -- | -- | 44,080 | 2,775 | 1,910 | 50,075 |
| Franklin--- | 24,330 | 17,920 | 13,275 | 26,880 | 27,290 | 22,050 |
| Fulton----- | -- | -- | 10,850 | 6,325 | 8,330 | 21,700 |
| Gallatin--- | 3,050 | 24,860 | 6,600 | 3,050 | 25,350 | 8,450 |
| Greene----- | 3,015 | 5,630 | 75,815 | 3,015 | 5,630 | 75,815 |
| Grundy----- | -- | 360 | 70 | -- | 3,470 | 46,820 |
| Hamilton--- | -- | -- | -- | -- | -- | -- |
| Hancock---- | 9,000 | 84,735 | 29,982 | 40,575 | 123,305 | 81,267 |
| Hardin----- | -- | -- | -- | 2,210 | 2,110 | 22,725 |
| Henderson-- | -- | -- | -- | -- | -- | -- |
| Henry------ | -- | -- | -- | 161,620 | 173,900 | 209,835 |
| Iroquois--- | 68,188 | 33,594 | 29,300 | 81,293 | 54,624 | 54,275 |
| Jackson---- | 6,080 | 30,935 | -- | 72,100 | 134,585 | 112,500 |
| Jasper----- | -- | -- | 1,536 | 660 | 2,520 | 1,986 |
| Jefferson-- | -- | -- | -- | 1,525 | 1,570 | 2,625 |
| Jersey----- | -- | -- | -- | 4,845 | 6,830 | 5,225 |
| JoDaviess-- | 33,030 | 39,525 | 24,500 | 50,710 | 54,715 | 58,528 |
| Johnson---- | 36,706 | -- | 4,365 | 37,006 | 450 | 4,920 |
| Kane------- | 322,674 | 306,560 | 289,300 | 615,374 | 547,440 | 534,740 |
| Kankakee--- | 21,810 | 8,170 | 30,300 | 61,935 | 51,480 | 64,915 |
| Kendall---- | -- | -- | -- | 193,870 | 203,860 | 236,670 |
| Knox------- | 5,370 | 5,515 | 4,135 | 161,825 | 181,345 | 189,615 |
| Lake------- | 5,620 | 37,065 | 51,870 | 381,720 | 479,067 | 514,120 |
| LaSalle---- | 326,490 | 600,510 | 449,240 | 601,440 | 750,130 | 582,090 |

TABLE XV - Continued

| County | Number of domestic corporations | | Assessed by the Tax Commission | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Total in county | Under jurisdiction of local assessor | 1934 | | 1935 | | 1936 | |
| | | | No. | Amount | No. | Amount | No. | Amount |
| Lawrence--- | 24 | 20 | 2 | $19,425 | -- | -- | 1 | $2,220 |
| Lee-------- | 48 | 43 | 2 | 2,392,825 | 3 | $2,628,740 | 3 | 2,758,630 |
| Livingston- | 63 | 56 | 5 | 293,325 | 4 | 324,640 | 5 | 382,820 |
| Logan------ | 54 | 47 | 4 | 29,700 | 5 | 13,750 | 2 | 4,250 |
| McDonough-- | 27 | 19 | 1 | 375 | -- | -- | 3 | 2,825 |
| McHenry---- | 61 | 47 | 8 | 27,800 | 8 | 17,420 | 7 | 3,915 |
| McLean----- | 164 | 121 | 21 | 751,625 | 22 | 901,955 | 21 | 646,020 |
| Macon------ | 197 | 155 | 18 | 37,520 | 17 | 34,470 | 18 | 30,475 |
| Macoupin--- | 49 | 38 | 3 | 5,060 | 6 | 10,400 | 6 | 22,635 |
| Madison---- | 301 | 238 | 31 | 287,465 | 32[5] | 430,696 | 32 | 354,705 |
| Marion----- | 65 | 47 | 8 | 84,125 | 6 | 62,600 | 7 | 68,951 |
| Marshall--- | 13 | 9 | 3 | 8,300 | 4 | 8,550 | 3 | 4,110 |
| Mason------ | 38 | 31 | 3 | 12,500 | 3 | 18,690 | 4 | 8,870 |
| Massac----- | 12 | 10 | 1 | 85 | -- | -- | -- | -- |
| Menard----- | 19 | 18 | 1 | 2,500 | 1 | 1,700 | -- | -- |
| Mercer----- | 24 | 20 | 3 | 15,575 | 3 | 14,360 | 3 | 26,635 |
| Monroe----- | 16 | 10 | 4 | 6,075 | 2 | 5,430 | 3 | 5,465 |
| Montgomery- | 48 | 42 | 5 | 6,640 | 5 | 6,990 | 4 | 8,750 |
| Morgan----- | 73 | 59 | 9 | 131,270 | 9 | 123,190 | 10 | 83,700 |
| Moultrie--- | 12 | 8 | 1 | 450 | 1 | 460 | 2 | 975 |
| Ogle------- | 60 | 48 | 8 | 19,525 | 5 | 25,640 | 5 | 22,675 |
| Peoria----- | 543 | 425 | 37 | 3,035,050 | 45 | 3,364,940 | 61 | 3,901,490 |
| Perry------ | 41 | 40 | -- | -- | -- | -- | -- | -- |
| Piatt------ | 32 | 29 | 3 | 3,707,275 | 2 | 4,381,030 | 2 | 4,600,520 |
| Pike------- | 21 | 17 | 3 | 7,670 | 2 | 2,560 | 2 | 1,800 |
| Pope------- | 11 | 9 | -- | -- | 1 | 1,160 | 1 | 1,300 |
| Pulaski---- | 11 | 8 | 2 | 975 | 2 | 1,420 | 2 | 1,375 |
| Putnam----- | 7 | 6 | 1 | 200 | 1 | 120 | -- | -- |
| Randolph--- | 53 | 41 | 1 | 190 | 2 | 440 | 3 | 2,570 |
| Richland--- | 25 | 17 | 3 | 18,450 | 1 | 6,860 | 3 | 8,775 |
| Rock Island | 261 | 185 | 25 | 1,083,140 | 31 | 1,181,690 | 39 | 1,338,540 |
| St. Clair-- | 448 | 341 | 42 | 1,605,665 | 40 | 2,335,275 | 46 | 2,413,870 |
| Saline----- | 64 | 50 | 6 | 39,405 | 6 | 47,300 | 5 | 42,690 |
| Sangamon--- | 300 | 211 | 39 | 138,110 | 38 | 105,280 | 42 | 230,145 |
| Schuyler--- | 14 | 10 | 2 | 555 | 1 | 240 | 1 | 250 |
| Scott------ | 6 | 4 | 1 | 3,900 | 1 | 14,800 | 2 | 2,550 |
| Shelby----- | 31 | 29 | -- | -- | -- | -- | -- | -- |
| Stark------ | 10 | 9 | -- | -- | -- | -- | -- | -- |
| Stephenson- | 110 | 85 | 13 | 121,580 | 17 | 162,315 | 20 | 169,475 |
| Tazewell--- | 88 | 72 | 8 | 690,860 | 8 | 1,005,830 | 9 | 1,135,770 |
| Union------ | 22 | 19 | -- | -- | 2 | 2,800 | 1 | 5,550 |
| Vermilion-- | 67 | 39 | 8 | 13,735 | 8 | 11,220 | 8 | 13,900 |
| Wabash----- | 25 | 18 | 2 | 52,080 | 3 | 17,370 | 6 | 18,425 |
| Warren----- | 37 | 32 | 3 | 6,625 | 2 | 1,270 | 2 | 400 |
| Washington- | 20 | 15 | 2 | 2,485 | 2 | 1,360 | 3 | 2,385 |
| Wayne------ | 33 | 32 | -- | -- | 1 | 2,820 | 2 | 5,125 |
| White------ | 14 | 9 | 3 | 3,615 | 3 | 4,100 | 5 | 4,035 |
| Whiteside-- | 60 | 49 | 4 | 16,380 | 3 | 19,590 | 6 | 17,860 |
| Will------- | 252 | 197 | 18 | 4,339,660 | 20 | 4,586,930 | 22 | 4,746,295 |
| Williamson- | 97 | 92 | 4 | 18,950 | 4 | 16,980 | 4 | 30,000 |
| Winnebago-- | 573 | 461 | 33 | 262,160 | 43 | 690,730 | 38 | 779,385 |
| Woodford--- | 24 | 21 | 1 | 3,725 | 1 | 890 | 2 | 2,825 |
| Downstate-- | 7,541 | 5,897 | 699 | $25,844,020 | 750 | $28,950,493 | 819 | $30,885,309 |
| State[1]----- | 28,241[2] | 19,597[2] | 4,351 | $88,408,226 | 5,076 | $76,179,384 | 4,937 | $78,171,392 |

---

[1] Insurance company assessments by the Tax Commission are not included for Cook County.

[2] Estimated.

[3] Includes Green Ridge, Inc. assessment of $55,500 which was certified late as omitted property.

TABLE XV - Concluded

| County | Assessed by local assessor | | | Total assessment | | |
|---|---|---|---|---|---|---|
| | 1934 | 1935 | 1936 | 1934 | 1935 | 1936 |
| | Amount | Amount | Amount | Amount | Amount | Amount |
| Lawrence--- | -- | -- | -- | $19,425 | -- | $2,220 |
| Lee-------- | -- | -- | $39,430 | 2,392,825 | $2,628,740 | 2,798,060 |
| Livingston- | $30,185 | $89,565 | 233,740 | 323,510 | 414,205 | 616,560 |
| Logan------ | -- | 23,530 | 39,000 | 29,700 | 37,280 | 43,250 |
| McDonough-- | 22,090 | 2,500 | -- | 22,465 | 2,500 | 2,825 |
| McHenry---- | 10,000 | -- | -- | 37,800 | 17,420 | 3,915 |
| McLean----- | 109,907 | 179,732 | 369,760 | 861,532 | 1,081,687 | 1,015,780 |
| Macon------ | 67,040 | 37,720 | 57,910 | 104,560 | 72,190 | 88,385 |
| Macoupin--- | -- | 6,021 | 2,247 | 5,060 | 16,421 | 24,882 |
| Madison---- | -- | 19,042 | 53,420 | 287,465 | 449,738 | 408,125 |
| Marion----- | -- | -- | -- | 84,125 | 62,600 | 68,951 |
| Marshall--- | 9,500 | -- | -- | 17,800 | 8,550 | 4,110 |
| Mason------ | -- | -- | 24,531 | 12,500 | 18,690 | 33,401 |
| Massac----- | -- | 130 | -- | 85 | 130 | -- |
| Menard----- | -- | -- | 1,030 | 2,500 | 1,700 | 1,030 |
| Mercer----- | -- | -- | 520 | 15,575 | 14,360 | 27,155 |
| Monroe----- | 15,000 | 19,430 | 22,700 | 21,075 | 24,860 | 28,165 |
| Montgomery- | 571,787 | 340,672 | 327,607 | 578,427 | 347,662 | 336,357 |
| Morgan----- | 36,395 | -- | -- | 167,665 | 123,190 | 83,700 |
| Moultrie--- | -- | 50,940 | 99,740 | 450 | 51,400 | 100,715 |
| Ogle------- | -- | 870 | 6,705 | 19,525 | 26,510 | 29,380 |
| Peoria----- | 167,270 | 165,674 | 171,940 | 3,202,320 | 3,530,614 | 4,073,430 |
| Perry------ | -- | -- | 9,895 | -- | -- | 9,895 |
| Piatt------ | 346,725 | 350,420 | 356,660 | 4,054,000 | 4,731,450 | 4,957,180 |
| Pike------- | 5,200 | 2,000 | 2,000 | 12,870 | 4,560 | 3,800 |
| Pope------- | -- | 19,080 | 22,590 | -- | 20,240 | 23,890 |
| Pulaski---- | -- | -- | -- | 975 | 1,420 | 1,375 |
| Putnam----- | -- | 15,805 | -- | 200 | 15,925 | -- |
| Randolph--- | 6,783 | 100,660 | 73,150 | 6,973 | 101,100 | 75,720 |
| Richland--- | -- | -- | -- | 18,450 | 6,860 | 8,775 |
| Rock Island | 446,880 | 406,000 | 417,660 | 1,530,020 | 1,587,690 | 1,756,200 |
| St. Clair-- | 206,635 | 225,205 | 122,630 | 1,812,300 | 2,560,480 | 2,536,500 |
| Saline----- | -- | 32,630 | 2,030 | 39,405 | 79,930 | 44,720 |
| Sangamon--- | -- | 133,790 | 139,850 | 138,110 | 239,070 | 369,995 |
| Schuyler--- | -- | -- | -- | 555 | 240 | 250 |
| Scott------ | -- | -- | 2,550 | 3,900 | 14,800 | 5,100 |
| Shelby----- | 750 | 111,864 | 6,540 | 750 | 111,864 | 6,540 |
| Stark------ | -- | -- | -- | -- | -- | -- |
| Stephenson- | 188,135 | -- | 311,270 | 309,715 | 162,315 | 480,745 |
| Tazewell--- | -- | -- | -- | 690,860 | 1,005,830 | 1,135,770 |
| Union------ | 67,180 | 104,341 | 10,390 | 67,180 | 107,141 | 15,940 |
| Vermilion-- | 90,850 | 87,350 | 82,250 | 104,585 | 98,570 | 96,150 |
| Wabash----- | -- | -- | 10,220 | 52,080 | 17,370 | 28,645 |
| Warren----- | -- | -- | -- | 6,625 | 1,270 | 400 |
| Washington- | -- | 11,560 | 14,160 | 2,485 | 12,920 | 16,545 |
| Wayne------ | 9,300 | 5,217 | 8,649 | 9,300 | 8,037 | 13,774 |
| White------ | 34,798 | 19,695 | 17,055 | 38,413 | 23,795 | 21,090 |
| Whiteside-- | -- | -- | -- | 16,380 | 19,590 | 17,860 |
| Will------- | 138,876 | 111,029 | 82,887 | 4,478,536 | 4,697,959 | 4,829,182 |
| Williamson- | 33,643 | 38,950 | 53,822 | 52,593 | 55,930 | 83,822 |
| Winnebago-- | -- | 276,100 | -- | 262,160 | 966,830 | 779,385 |
| Woodford--- | -- | 13,250 | 435 | 3,725 | 14,140 | 3,260 |
| Downstate-- | $4,370,357 | $5,431,292 | $5,828,308 | $30,214,377 | $34,381,785 | $36,713,617 |
| State------ | $29,616,648 | $18,806,589 | $19,431,765 | $118,024,874 | $94,985,973 | $97,603,157 |

[4] Includes Skokie Real Estate Improvement Corporation assessment of $21,822 which was certified late as omitted property.

[5] Includes Illinois and Missouri Pipe Line Company assessment of $174,216 which was certified late as omitted property.

## TABLE XVI

### ASSESSMENT OF CAPITAL STOCK OF CORPORATIONS OTHER THAN RAILROADS BY THE TAX COMMISSION AND LOCAL ASSESSORS FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

Assessment Years 1920-1936

This summary table covering the years in which the Tax Commission has functioned gives yearly totals of the number of corporations other than railroads assessed by the Commission and their aggregate assessments for Cook County, Downstate as a whole, and the entire State. The aggregate amounts of local assessments are also shown, but the number of corporations assessed locally is not reported.

The number of Tax Commission assessments has been subject to rather wide fluctuations, but was greater in 1933 and 1934 than in any earlier year. The number of assessments in 1933 was 75 percent greater than in 1932. In 1934 there was a further increase of 10 percent over 1933, 15 percent in 1935 over 1934, and a slight decrease in 1936. In 1920 less than twice as many corporations were assessed in Cook County as Downstate, and in 1932 less than three times as many, whereas in 1933 the Tax Commission made more than four times as many assessments in Cook County as Downstate, and in 1934, 1935, and 1936 it made more than five times as many.

The aggregate amount of Tax Commission assessments, in which public utilities constitute a large percentage, remained at a remarkably uniform level from 1923 until 1928 (doubling of the statutory assessment ratio in 1927 makes the aggregate for 1926 practically equivalent to that for 1927). A decline began in 1929 and continued through 1932. The aggregate assessment for 1933 was more than $17,000,000 above that for 1932, but continued adverse business conditions caused a reduction of $6,500,000 in 1934 and $12,000,000 in 1935, followed by a slight increase of $2,000,000 in 1936 from the preceding year.

The statistics of local assessments of capital stock are very unsatisfactory. Those for Downstate may be regarded as fairly reliable, although a good many instances have been uncovered in which the stock of national banks, shares of foreign corporations and other items were erroneously reported as capital stock assessments. The statistics for Cook County are reliable for the years subsequent to 1932. The extreme fluctuations in the figures for Cook County and the absence of any figures for 1925 and prior years support the inference that the statistics are practically worthless for comparative purposes.[1] However, they are presented as part of the actual record shown on official books and for any significance that may be attributed to them in that connection.

The figures representing the combined total assessments of the Tax Commission and local assessors are subject to the defects of the local assessment data. Incorporation of the Cook County totals as reported makes the utilization of the figures for Cook County and for the entire State subject to considerable qualification for years before 1932.

Railroad capital stock assessments, which are excluded from this table, are tabulated in Table XVIII-A.

---

[1] Cf. J. L. Jacobs, Cook County Assessor, *Assessments of Real and Personal Property in Cook County, Illinois, for the Tax Years 1931-1932-1933* (November, 1934), pp. 91-92.

---

### FOOTNOTES TO TABLE XVI

[1] Information is not available for the number of local capital stock assessments.

[2] Figures previously published included railroad capital stock assessments.

[3] Includes Pullman Company assessment which was certified late as omitted property - $4,400,479.

[4] Includes Pullman Company assessment which was certified late as omitted property - $2,330,000. Cook County insurance company assessments are not included.

[5] Includes Pullman Company assessment which was certified late as omitted property - $3,474,000. Cook County insurance company assessments are not included.

[6] Cook County insurance company assessments are not included.

[7] Includes assessments which were certified late as omitted property as follows: Green Ridge, Inc., Villa Park $55,500; Skokie Real Estate Imp. Corp., Highland Park, $21,822; Illinois & Missouri Pipe Line Co., Edwardsville, $174,216.

[8] Inspection of the Cook County clerk's records shows $26,033,250 as the aggregate local capital stock assessment in 1931, but the abstract on file in the office and the Tax Commission shows only $1,642,139.

## TABLE XVI

### ASSESSMENT OF CAPITAL STOCK OF CORPORATIONS OTHER THAN RAILROADS BY THE TAX COMMISSION AND LOCAL ASSESSORS FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

Assessment Years 1920-1936

| Year | Number of corporations assessed by the Tax Commission | | | Amount of net assessment by Tax Commission | | | Percentage of assessment | |
|---|---|---|---|---|---|---|---|---|
| | Down-state | Cook County | Entire state | Down-state | Cook County | Entire state | Down-state | Cook County |
| 1920 | 1,060 | 1,906 | 2,966 | $10,158,730 | $28,846,880 | $39,005,610 | 26.04 | 73.96 |
| 1921 | 882 | 1,679 | 2,561 | 10,636,120 | 37,690,000 | 48,326,120 | 22.01 | 77.99 |
| 1922 | 714 | 1,878 | 2,592 | 9,961,660 | 45,170,866 | 55,132,526 | 18.07 | 81.93 |
| 1923 | 616 | 1,757 | 2,373 | 9,058,314 | 46,374,278 | 55,432,592 | 16.34 | 83.66 |
| 1924 | 665 | 1,462 | 2,127 | 11,152,233 | 46,279,170 | 57,431,403 | 19.42 | 80.58 |
| 1925 | 744 | 1,768 | 2,512 | 13,798,750 | 45,942,811 | 59,741,561 | 23.10 | 76.90 |
| 1926 | 959 | 2,347 | 3,306 | 15,916,295 | 44,072,175 | 59,988,470 | 26.53 | 73.47 |
| 1927 | 1,015 | 2,377 | 3,392 | 31,124,950 | 85,446,486 | 116,571,436 | 26.70 | 73.30 |
| 1928 | 1,026 | 2,531 | 3,557 | 28,828,755 | 89,179,000[2] | 118,007,755[2] | 24.43 | 75.57 |
| 1929 | 777 | 2,019 | 2,796 | 23,037,950 | 76,010,950[2] | 99,048,900[2] | 23.26 | 76.74 |
| 1930 | 729 | 2,062 | 2,791 | 23,794,640 | 70,813,990 | 94,608,630 | 25.15 | 74.85 |
| 1931 | 760 | 2,185 | 2,945 | 24,507,200 | 61,748,010[2] | 86,255,210[2] | 28.41 | 71.59 |
| 1932 | 588 | 1,637[3] | 2,225[3] | 21,995,650 | 55,791,399[3] | 77,787,049[3] | 28.28 | 71.72 |
| 1933 | 743 | 3,204[4] | 3,947[4] | 29,219,210 | 65,716,551[4] | 94,935,761[4] | 30.78 | 69.22 |
| 1934 | 699 | 3,652[5] | 4,351[5] | 25,844,020 | 62,564,206[5] | 88,408,226[5] | 29.23 | 70.77 |
| 1935 | 750 | 4,326[6] | 5,076[6] | 28,950,493[7] | 47,228,891[6] | 76,179,384[6] | 38.00 | 62.00 |
| 1936 | 819 | 4,118[6] | 4,937[6] | 30,885,309 | 47,286,083[6] | 78,171,392[6] | 39.51 | 60.49 |

| Year | Amount of net assessment by local assessors | | | Percentage of assessment | |
|---|---|---|---|---|---|
| | Downstate | Cook County | Entire state | Downstate | Cook County |
| 1920 | $3,063,656 | Not Available | $3,063,656 | 100.00 | --- |
| 1921 | 2,863,384 | Not Available | 2,863,384 | 100.00 | --- |
| 1922 | 2,686,870 | Not Available | 2,686,870 | 100.00 | --- |
| 1923 | 4,224,822 | Not Available | 4,224,822 | 100.00 | --- |
| 1924 | 3,406,047 | Not Available | 3,406,047 | 100.00 | --- |
| 1925 | 3,605,059 | Not Available | 3,605,059 | 100.00 | --- |
| 1926 | 3,981,062 | $150,527 | 4,131,589 | 96.36 | 3.64 |
| 1927 | 7,251,885 | 102,265,094 | 109,516,979 | 6.62 | 93.38 |
| 1928 | 9,562,458 | 156,757,947 | 166,320,405 | 5.75 | 94.25 |
| 1929 | 6,483,732 | 62,895,845 | 69,379,577 | 9.35 | 90.65 |
| 1930 | 5,604,292 | 172,779,385 | 178,383,677 | 3.14 | 96.86 |
| 1931 | 4,835,152 | 1,642,139[8] | 6,477,291[8] | 74.65 | 25.35[8] |
| 1932 | 5,285,381 | 10,772,754 | 16,058,135 | 32.91 | 67.09 |
| 1933 | 5,573,797 | 27,247,166 | 32,820,963 | 16.98 | 83.01 |
| 1934 | 4,370,357 | 25,246,291 | 29,616,648 | 14.76 | 85.24 |
| 1935 | 5,431,292 | 13,375,297 | 18,806,589 | 28.88 | 71.12 |
| 1936 | 5,828,308 | 13,603,457 | 19,431,765 | 29.99 | 70.01 |

| Year | Amount of net assessment by Tax Commission and by local assessors | | | Percentage of assessment | |
|---|---|---|---|---|---|
| | Downstate | Cook County | Entire state | Downstate | Cook County |
| 1920 | $13,222,386 | $28,846,880 | $42,069,266 | 31.43 | 68.57 |
| 1921 | 13,499,504 | 37,690,000 | 51,189,504 | 26.37 | 73.63 |
| 1922 | 12,648,530 | 45,170,866 | 57,819,396 | 21.88 | 78.12 |
| 1923 | 13,283,136 | 46,374,278 | 59,657,414 | 22.27 | 77.73 |
| 1924 | 14,558,280 | 46,279,170 | 60,837,450 | 23.93 | 76.07 |
| 1925 | 17,403,809 | 45,942,811 | 63,346,620 | 27.47 | 72.53 |
| 1926 | 19,897,357 | 44,222,702 | 64,120,059 | 31.03 | 68.97 |
| 1927 | 38,376,835 | 187,711,580 | 226,088,415 | 16.97 | 83.03 |
| 1928 | 38,391,213 | 245,936,947[2] | 284,328,160[2] | 13.50 | 86.50 |
| 1929 | 29,521,682 | 138,906,795[2] | 168,428,477[2] | 17.53 | 82.47 |
| 1930 | 29,398,932 | 243,593,375 | 272,992,307 | 10.77 | 89.23 |
| 1931 | 29,342,352 | 63,390,149[2,8] | 92,732,501[2,8] | 31.64 | 68.36[8] |
| 1932 | 27,281,031 | 66,564,153[3] | 93,845,184[3] | 29.07 | 70.93 |
| 1933 | 34,793,007 | 92,963,717[4] | 127,756,724 | 27.23 | 72.77 |
| 1934 | 30,214,377 | 87,810,497[5] | 118,024,874[5] | 25.60 | 74.40 |
| 1935 | 34,381,785 | 60,604,188 | 94,985,973 | 36.20 | 63.80 |
| 1936 | 36,713,617 | 60,889,540 | 97.603,157 | 37.62 | 62.38 |

Footnotes on preceding page.

## TABLE XVII

## NUMBER AND AMOUNT OF TENTATIVE CAPITAL STOCK ASSESSMENTS BY THE TAX COMMISSION AND CHANGES MADE THEREIN AFTER HEARINGS, CLASSIFIED BY TYPES OF BUSINESS, FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

Assessment Year 1935

Information as to number of corporations assessed by the Tax Commission under the capital stock tax and the valuations established, while adequate for some purposes, must be supplemented materially before much can be said as to the character of businesses reached and the final disposition made of original assessments.

Some of the more salient features of the capital stock assessments are set forth in the tables here presented. Location of the main office is taken into account to the extent that Downstate corporations are reported separately from Cook County corporations; businesses are classified as to the nature of the service rendered; and the adjustments made in tentative assessments after review are set forth in successive tables. The data have been further classified as to the type of assessment; that is,whether the corporation filed a return or whether the Tax Commission was forced to rely on such facts as it could gather and add a 50 per cent penalty thereto.

The distribution of the 1935 capital stock assessments according to size is set forth in Part A of this table, which shows the number and percentage of total number of assessments for three classifications, those on which returns were filed, those on which no returns were filed (penalties), and a total of these two types of assessment for the State,Cook County, and Downstate. Only 5½ per cent of the total penalty assessments are found among the very small assessments of $500 or less and none of them are among the very large assessments of over $500,000. The assessments made on the basis of returns are much more definitely concentrated in the first few classes than are the penalty assessments. In fact, more than one-half of all assessments made on the basis of réturns are of $1,000 or less, whereas only 26 per cent of the penalty assessments are of $1,000 or less. Approximately half the penalty assessments are for $3,000 or less,while for the assessments based on returns 75 per cent fall within the same bracket of $3,000 or less.

The business classifications set up in the stub of the table for Part B and following have been determined from the scope of operations permitted in the corporate charters. The classes are of necessity rather broad. The nomenclature employed indicates in most instances the kinds of business contemplated by the compiler. Where questions arise, the list of subclassifications appearing at the foot of this note may be helpful.

If an exhaustive analysis of data such as contained in Table XVII is to be especially useful, it must be directed along lines of special interest to the reader. For this reason items treated in this note are confined to the relative importance of capital stock assessments in Cook County as compared with Downstate, the most important types of businesses both as to the number and as to assessment totals, and penalty assessments.

In the data reported in Part B for 1935 Cook County assessments are more important than for the entire Downstate area. This comparison holds on either a number or a value basis. The 4,326 corporations assessed in Cook County represent a number five times larger than for the remaining 101 counties. On a value basis the Cook County final assessment is approximately two times greater. While the assessment rolls of these two areas differ as to amounts, they show similarities when compared on the basis of composition. In both instances public utilities constitute a very important element, especially Downstate. The next class in rank is corporations dealing in securities and handling investments. On the basis of number,either at the time of making the tentative or certifying the final assessment, security and investment companies are first. For Downstate, however, the number of utilities assessed is practically as great as the number of corporations under the security and investment heading. Examination of Part C and Part D showing type and number of assessments indicates that the Tax Commission finds it necessary to make a relatively larger number of penalty assessments against some types of business than others. For example, in Cook County, of the 586 tentative assessments placed against building ownership and operating corporations, 476 or 81 per cent were penalty assessments. On the other hand, 63 per cent of both the warehouse and storage corporations and the cemeteries and undertakers group filed returns. Since such a large proportion of the assessments is made without data requested in returns, readjustments after review are unavoidable. In some instances factual data may be presented warranting a reduction or even cancellation of the entire assessment. A tabulation of action taken in this regard is set forth in the tables showing changes made after hearings by the Tax Commission, Part E and Part F in the columns "reduced after hearing" and "cancelled after hearing."

## BUSINESSES INCLUDED UNDER CERTAIN OF THE "TYPE OF BUSINESS" HEADING IN TABLE XVII

- Advertising
  - Agencies
  - Billboard
  - Sales promotion
  - Broadcasting
- Amusement
  - Bowling and billiards
  - Dance pavilions
  - Exhibitions
  - Motion picture houses
  - Theatres
- Business Service
  - Accounting and auditing
  - Collections
  - Credit rating
  - Abstract companies
  - Placement agencies
- Commission and brokerage
  - Commodities
- Construction
  - Electrical
  - Engineers
  - General
  - Painting and decorating
  - Paving
  - Plumbing and heating
  - Roofing
  - Tile installation
- Garage
  - Machine shops
  - Filling stations
  - Insurance Agents
  - Brokers Companies
  - Underwriters
- Personal Service
  - Barber shops
  - Beauty shops
  - Dentists
  - Hospitals
- Public Utilities
  - Electric
  - Gas
  - Telephone and telegraph
  - Transportation
  - Water
- Security, investment, and finance
  - Loan
  - Investment
  - Underwriting
  - Distributing

## TABLE XVII

### DISTRIBUTION, NUMBER, AND AMOUNT OF TENTATIVE CAPITAL STOCK ASSESSMENTS BY THE TAX COMMISSION AND CHANGES MADE THEREIN AFTER HEARINGS, CLASSIFIED BY TYPES OF BUSINESS, FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

Assessment Year 1935[1]

### PART A. DISTRIBUTION OF TAX COMMISSION CAPITAL STOCK ASSESSMENTS ACCORDING TO AMOUNT

| Amount of Assessment[2] | Entire state | | | | | | Cook County | | | | | | Downstate | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | | | Percentage | | | Number | | | Percentage | | | Number | | | Percentage | | |
| | Total | Return | Penalty | Total | Return | Penalty | Total | Return | Penalty | Total | Return | Penalty | Total | Return | Penalty | Total | Return | Penalty |
| GRAND TOTAL | 5,076 | 2,403 | 2,673 | 100.0 | 100.0 | 100.0 | 4,326 | 1,785 | 2,541 | 100.0 | 100.0 | 100.0 | 750 | 618 | 132 | 100.0 | 100.0 | 100.0 |
| $ 1-$ 500 | 1,016 | 868 | 148 | 20.0 | 36.1 | 5.5 | 844 | 713 | 131 | 19.5 | 40.0 | 5.2 | 172 | 155 | 17 | 22.9 | 25.1 | 12.9 |
| 501- 1,000 | 896 | 360 | 536 | 17.6 | 15.0 | 20.1 | 774 | 258 | 516 | 17.9 | 14.5 | 20.3 | 122 | 102 | 20 | 16.3 | 16.5 | 15.1 |
| 1,001- 1,500 | 558 | 218 | 340 | 11.0 | 9.1 | 12.7 | 495 | 165 | 330 | 11.4 | 9.2 | 13.0 | 63 | 53 | 10 | 8.4 | 8.6 | 7.6 |
| 1,501- 2,000 | 287 | 187 | 100 | 5.6 | 7.8 | 3.7 | 213 | 123 | 90 | 4.9 | 6.9 | 3.5 | 74 | 64 | 10 | 9.9 | 10.4 | 7.6 |
| 2,001- 2,500 | 167 | 89 | 78 | 3.3 | 3.7 | 2.9 | 136 | 63 | 73 | 3.1 | 3.5 | 2.9 | 31 | 26 | 5 | 4.1 | 4.2 | 3.8 |
| 2,501- 3,000 | 380 | 91 | 289 | 7.5 | 3.8 | 10.8 | 345 | 66 | 279 | 8.0 | 3.7 | 11.0 | 35 | 25 | 10 | 4.7 | 4.0 | 7.6 |
| 3,001- 4,000 | 178 | 107 | 71 | 3.5 | 4.5 | 2.7 | 135 | 74 | 61 | 3.1 | 4.1 | 2.4 | 43 | 33 | 10 | 5.7 | 5.3 | 7.6 |
| 4,001- 5,000 | 146 | 78 | 68 | 2.9 | 3.2 | 2.5 | 107 | 50 | 57 | 2.5 | 2.8 | 2.2 | 39 | 28 | 11 | 5.2 | 4.5 | 8.2 |
| 5,001- 6,000 | 409 | 59 | 350 | 8.1 | 2.4 | 13.2 | 377 | 37 | 340 | 8.7 | 2.1 | 13.4 | 32 | 22 | 10 | 4.3 | 3.6 | 7.6 |
| 6,001- 7,000 | 67 | 40 | 27 | 1.3 | 1.7 | 1.0 | 49 | 24 | 25 | 1.1 | 1.3 | 1.0 | 18 | 16 | 2 | 2.4 | 2.6 | 1.5 |
| 7,001- 8,000 | 70 | 49 | 21 | 1.4 | 2.0 | .8 | 54 | 37 | 17 | 1.2 | 2.1 | .7 | 16 | 12 | 4 | 2.2 | 1.9 | 3.0 |
| 8,001- 9,000 | 84 | 23 | 61 | 1.6 | 1.0 | 2.3 | 75 | 17 | 58 | 1.7 | 1.0 | 2.3 | 9 | 6 | 3 | 1.2 | 1.0 | 2.2 |
| 9,001- 10,000 | 75 | 18 | 57 | 1.5 | .7 | 2.1 | 66 | 13 | 53 | 1.5 | .7 | 2.1 | 9 | 5 | 4 | 1.2 | .8 | 3.0 |
| 10,001- 15,000 | 354 | 68 | 286 | 7.0 | 2.8 | 10.7 | 332 | 50 | 282 | 7.7 | 2.8 | 11.1 | 22 | 18 | 4 | 2.9 | 2.9 | 3.0 |
| 15,001- 20,000 | 93 | 27 | 66 | 1.8 | 1.1 | 2.5 | 80 | 18 | 62 | 1.9 | 1.0 | 2.4 | 13 | 9 | 4 | 1.7 | 1.5 | 3.0 |
| 20,001- 25,000 | 75 | 14 | 61 | 1.5 | .6 | 2.3 | 71 | 11 | 60 | 1.7 | .6 | 2.3 | 4 | 3 | 1 | .5 | .5 | .8 |
| 25,001- 30,000 | 50 | 12 | 38 | 1.0 | .5 | 1.4 | 43 | 7 | 36 | 1.0 | .4 | 1.4 | 7 | 5 | 2 | .9 | .8 | 1.5 |
| 30,001- 35,000 | 28 | 17 | 11 | .6 | .7 | .4 | 24 | 14 | 10 | .6 | .8 | .4 | 4 | 3 | 1 | .5 | .5 | .8 |
| 35,001- 40,000 | 14 | 9 | 5 | .3 | .4 | .2 | 12 | 8 | 4 | .3 | .5 | .2 | 2 | 1 | 1 | .3 | .2 | .8 |
| 40,001- 45,000 | 14 | 6 | 8 | .3 | .2 | .3 | 14 | 6 | 8 | .3 | .3 | .3 | -- | -- | -- | -- | -- | -- |
| 45,001- 50,000 | 28 | 9 | 19 | .6 | .4 | .7 | 27 | 9 | 18 | .6 | .5 | .7 | 1 | -- | 1 | .1 | -- | .8 |
| 50,001- 100,000 | 38 | 14 | 24 | .7 | .6 | .9 | 28 | 5 | 23 | .7 | .3 | .9 | 10 | 9 | 1 | 1.3 | 1.4 | .8 |
| 100,001- 500,000 | 35 | 26 | 9 | .7 | 1.1 | .3 | 19 | 11 | 8 | .4 | .6 | .3 | 16 | 15 | 1 | 2.2 | 2.4 | .8 |
| 500,001- 1,000,000 | 2 | 2 | -- | -- | .1 | -- | -- | -- | -- | -- | -- | -- | 2 | 2 | -- | .3 | .3 | -- |
| 1,000,001- 5,000,000 | 10 | 10 | -- | .2 | .4 | -- | 4 | 4 | -- | .1 | .2 | -- | 6 | 6 | -- | .8 | 1.0 | -- |
| 5,000,001-10,000,000 | 2 | 2 | -- | -- | .1 | -- | 2 | 2 | -- | .1 | .1 | -- | -- | -- | -- | -- | -- | -- |

---

[1] Does not include assessment for Cook County insurance companies.
[2] Note changing size of class intervals.

## TABLE XVII - Continued

### PART B. DISTRIBUTION OF NUMBER AND AMOUNT OF FINAL TAX COMMISSION CAPITAL STOCK ASSESSMENTS CLASSIFIED BY TYPES OF BUSINESS FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

Assessment Year 1935[1]

| Type of Business | Final assessments | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Entire state | | | | Cook | | | | Downstate | | | |
| | Number | Amount | Percentage of Total | | Number | Amount | Percentage of Total | | Number | Amount | Percentage of Total | |
| | | | Number | Amount | | | Number | Amount | | | Number | Amount |
| GRAND TOTAL | 5,076 | $76,179,384 | 100.00 | 100.00 | 4,326 | $47,228,891 | 100.00 | 100.00 | 750 | $28,950,493 | 100.00 | 100.00 |
| Advertising | 251 | 1,362,371 | 4.94 | 1.79 | 243 | 1,338,371 | 5.62 | 2.83 | 8 | 24,000 | 1.07 | .08 |
| Amusement | 361 | 1,839,283 | 7.11 | 2.41 | 332 | 1,741,343 | 7.67 | 3.69 | 29 | 97,940 | 3.87 | .34 |
| Building ownership and operation | 469 | 3,072,731 | 9.24 | 4.03 | 457 | 3,024,789 | 10.56 | 6.40 | 12 | 47,942 | 1.60 | .16 |
| Business service | 279 | 1,135,104 | 5.50 | 1.49 | 233 | 988,164 | 5.39 | 2.09 | 46 | 146,940 | 6.13 | .51 |
| Cemeteries and undertakers | 152 | 832,428 | 2.99 | 1.09 | 117 | 644,138 | 2.70 | 1.36 | 35 | 188,290 | 4.67 | .65 |
| Construction | 445 | 1,848,177 | 8.76 | 2.43 | 370 | 1,590,127 | 8.55 | 3.36 | 75 | 258,050 | 10.00 | .89 |
| Commission and brokerage | 103 | 585,574 | 2.03 | .77 | 102 | 585,114 | 2.36 | 1.24 | 1 | 460 | .13 | -- |
| Garage | 332 | 1,075,847 | 6.54 | 1.42 | 285 | 940,172 | 6.59 | 1.99 | 47 | 135,675 | 6.27 | .47 |
| Hotel | 131 | 603,432 | 2.58 | .79 | 121 | 537,082 | 2.80 | 1.14 | 10 | 66,350 | 1.33 | .23 |
| Insurance[1] | 209 | 1,007,053 | 4.12 | 1.32 | 155 | 878,243 | 3.58 | 1.86 | 54 | 128,810 | 7.20 | .44 |
| Laundry and cleaning | 319 | 1,792,993 | 6.29 | 2.35 | 285 | 1,706,838 | 6.59 | 3.62 | 34 | 86,155 | 4.53 | .30 |
| Personal service | 110 | 363,349 | 2.17 | .48 | 103 | 354,279 | 2.38 | .75 | 7 | 9,070 | .93 | .03 |
| Realty | 295 | 1,089,607 | 5.81 | 1.43 | 279 | 1,043,547 | 6.45 | 2.21 | 16 | 46,060 | 2.13 | .16 |
| Safe Deposit | 69 | 165,389 | 1.36 | .22 | 61 | 158,009 | 1.41 | .33 | 8 | 7,380 | 1.07 | .02 |
| Schools and research | 100 | 414,980 | 1.97 | .54 | 99 | 413,980 | 2.29 | .88 | 1 | 1,000 | .13 | -- |
| Security, investment, and finance | 726 | 6,554,783 | 14.30 | 8.60 | 601 | 5,984,353 | 13.89 | 12.68 | 125 | 570,430 | 16.67 | 1.97 |
| Transportation | 308 | 1,729,974 | 6.07 | 2.27 | 241 | 1,625,284 | 5.57 | 3.44 | 67 | 104,690 | 8.93 | .36 |
| Warehouse and storage | 103 | 889,469 | 2.03 | 1.17 | 83 | 843,404 | 1.92 | 1.78 | 20 | 46,065 | 2.67 | .16 |
| Miscellaneous | 160 | 805,781 | 3.15 | 1.06 | 125 | 484,511 | 2.89 | 1.02 | 35 | 321,270 | 4.67 | 1.12 |
| Public utilities | | | | | | | | | | | | |
| Electric | 35 | 37,513,063 | .69 | 49.24 | 5 | 13,644,357 | .12 | 28.89 | 30 | 23,868,706 | 4.00 | 82.45 |
| Gas | 12 | 4,581,078 | .24 | 6.02 | 3 | 4,155,868 | .07 | 8.80 | 9 | 425,210 | 1.20 | 1.47 |
| Telephone and Telegraph | 74 | 2,632,772 | 1.46 | 3.46 | 5 | 1,038,752 | .12 | 2.20 | 69 | 1,594,020 | 9.20 | 5.51 |
| Transportation | 21 | 3,553,616 | .41 | 4.66 | 20 | 3,502,616 | .46 | 7.42 | 1 | 51,000 | .13 | .18 |
| Water | 12 | 730,530 | .24 | .96 | 1 | 5,550 | .02 | .02 | 11 | 724,980 | 1.47 | 2.50 |

---

[1] Does not include assessment for Cook County insurance companies.

## TABLE XVII Continued

## PART C. DISTRIBUTION OF TENTATIVE AND FINAL TAX COMMISSION CAPITAL STOCK ASSESSMENTS CLASSIFIED BY TYPES OF BUSINESS FOR COOK COUNTY

Assessment Year 1935[1]

| Type of Business | Tentative assessment | | | | | | Final assessment | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Return | | Penalty | | Total | | Return | | Penalty | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| GRAND TOTAL | 4,873 | $59,332,741 | 1,938 | $36,505,758 | 2,935 | $22,826,983 | 4,326 | $47,228,891 | 1,784 | $30,085,503 | 2,542 | $17,143,388 |
| Advertising | 263 | 1,826,016 | 115 | 417,014 | 148 | 1,409,002 | 243 | 1,338,371 | 111 | 356,680 | 132 | 981,691 |
| Amusement | 374 | 2,305,891 | 104 | 585,347 | 270 | 1,720,544 | 332 | 1,741,343 | 97 | 358,015 | 235 | 1,383,328 |
| Building ownership and operation | 586 | 5,167,292 | 110 | 1,712,447 | 476 | 3,454,845 | 457 | 3,024,789 | 71 | 466,566 | 386 | 2,558,223 |
| Business service | 251 | 1,176,874 | 113 | 350,650 | 138 | 826,224 | 233 | 988,164 | 110 | 322,752 | 123 | 665,412 |
| Cemeteries and undertakers | 131 | 1,178,858 | 82 | 520,289 | 49 | 658,569 | 117 | 644,138 | 78 | 347,727 | 39 | 296,411 |
| Construction | 403 | 2,621,967 | 147 | 808,503 | 256 | 1,813,464 | 370 | 1,590,127 | 135 | 380,335 | 235 | 1,209,792 |
| Commission and brokerage | 112 | 693,447 | 55 | 213,821 | 57 | 479,626 | 102 | 585,114 | 50 | 135,936 | 52 | 449,178 |
| Garage | 321 | 1,154,605 | 108 | 136,449 | 213 | 1,017,556 | 285 | 940,172 | 102 | 108,047 | 183 | 832,125 |
| Hotel | 139 | 823,778 | 41 | 107,991 | 98 | 715,787 | 121 | 537,082 | 39 | 38,223 | 82 | 498,859 |
| Insurance[1] | 168 | 1,223,212 | 97 | 719,843 | 71 | 503,369 | 155 | 878,243 | 94 | 600,666 | 61 | 277,577 |
| Laundry and cleaning | 306 | 2,045,258 | 104 | 506,986 | 202 | 1,538,272 | 285 | 1,706,838 | 96 | 417,187 | 189 | 1,289,651 |
| Personal service | 109 | 534,340 | 38 | 41,163 | 71 | 493,177 | 103 | 354,279 | 38 | 39,064 | 65 | 315,215 |
| Realty | 311 | 1,391,811 | 167 | 316,988 | 144 | 1,074,823 | 279 | 1,043,547 | 153 | 204,088 | 126 | 839,459 |
| Safe Deposit | 64 | 408,301 | 39 | 320,324 | 25 | 87,977 | 61 | 158,009 | 37 | 71,419 | 24 | 86,590 |
| Schools and research | 111 | 583,097 | 55 | 128,732 | 56 | 454,365 | 99 | 413,980 | 52 | 108,765 | 47 | 305,215 |
| Security, investment, and finance | 671 | 7,595,969 | 324 | 3,910,757 | 347 | 3,685,212 | 601 | 5,984,353 | 300 | 2,907,373 | 301 | 3,076,980 |
| Transportation | 270 | 2,170,010 | 115 | 1,193,386 | 155 | 976,624 | 241 | 1,625,284 | 107 | 938,707 | 134 | 686,577 |
| Warehouse and storage | 89 | 1,100,200 | 56 | 706,592 | 33 | 393,608 | 83 | 843,404 | 55 | 535,784 | 28 | 307,620 |
| Miscellaneous | 158 | 1,099,932 | 47 | 228,194 | 111 | 871,738 | 125 | 484,511 | 40 | 50,499 | 85 | 434,012 |
| Public utilities | | | | | | | | | | | | |
| Electric | 5 | 13,647,085 | 3 | 13,632,117 | 2 | 14,968 | 5 | 13,644,357 | 3 | 13,632,117 | 2 | 12,240 |
| Gas | 3 | 4,155,868 | 2 | 4,142,968 | 1 | 12,900 | 3 | 4,155,868 | 2 | 4,142,968 | 1 | 12,900 |
| Telephone and Telegraph | 5 | 1,286,792 | 4 | 1,276,792 | 1 | 10,000 | 5 | 1,038,752 | 4 | 1,028,752 | 1 | 10,000 |
| Transportation | 22 | 5,137,188 | 12 | 4,528,405 | 10 | 608,783 | 20 | 3,502,616 | 10 | 2,893,833 | 10 | 608,783 |
| Water | 1 | 5,550 | -- | -- | 1 | 5,550 | 1 | 5,550 | -- | -- | 1 | 5,550 |

---

[1] Does not include assessments for Cook County insurance companies.

## TABLE XVII Continued

## PART D. DISTRIBUTION OF TENTATIVE AND FINAL TAX COMMISSION CAPITAL STOCK ASSESSMENTS CLASSIFIED BY TYPES OF BUSINESS FOR DOWNSTATE

Assessment Year 1935

| Type of Business | Tentative assessment | | | | | | Final assessment | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Return | | Penalty | | Total | | Return | | Penalty | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| GRAND TOTAL | 866 | $31,114,822 | 705 | $30,006,750 | 161 | $1,108,072 | 750 | $28,950,493 | 618 | $28,058,471 | 132 | $392,022 |
| Advertising | 10 | 33,230 | 7 | 17,100 | 3 | 16,130 | 8 | 24,000 | 6 | 8,920 | 2 | 15,080 |
| Amusement | 36 | 112,580 | 26 | 88,530 | 10 | 24,050 | 29 | 97,940 | 20 | 75,760 | 9 | 22,180 |
| Building ownership and operation | 18 | 104,742 | 10 | 55,830 | 8 | 48,912 | 12 | 47,942 | 6 | 10,040 | 6 | 37,902 |
| Business service | 50 | 192,650 | 45 | 144,590 | 5 | 48,060 | 46 | 146,940 | 41 | 104,970 | 5 | 41,970 |
| Cemeteries and undertakers | 44 | 220,920 | 36 | 88,350 | 8 | 132,570 | 35 | 188,290 | 28 | 59,420 | 7 | 128,870 |
| Construction | 88 | 408,480 | 73 | 325,380 | 15 | 83,100 | 75 | 258,050 | 63 | 211,820 | 12 | 46,230 |
| Commission and brokerage | 2 | 770 | 2 | 770 | -- | -- | 1 | 460 | 1 | 460 | -- | -- |
| Garage | 55 | 164,485 | 43 | 131,300 | 12 | 33,185 | 47 | 135,675 | 37 | 107,110 | 10 | 28,565 |
| Hotel | 12 | 70,880 | 6 | 15,050 | 6 | 55,830 | 10 | 66,350 | 6 | 15,050 | 4 | 51,300 |
| Insurance | 59 | 198,655 | 55 | 193,815 | 4 | 4,840 | 54 | 128,810 | 50 | 124,650 | 4 | 4,160 |
| Laundry and cleaning | 44 | 130,025 | 28 | 36,870 | 16 | 93,155 | 34 | 86,155 | 20 | 12,670 | 14 | 73,485 |
| Personal service | 8 | 10,450 | 5 | 7,380 | 3 | 3,070 | 7 | 9,070 | 4 | 6,000 | 3 | 3,070 |
| Realty | 23 | 64,800 | 13 | 22,770 | 10 | 42,030 | 16 | 46,060 | 9 | 13,930 | 7 | 32,130 |
| Safe Deposit | 8 | 7,380 | 8 | 7,380 | -- | -- | 8 | 7,380 | 8 | 7,380 | -- | -- |
| Schools and research | 1 | 1,000 | 1 | 1,000 | -- | -- | 1 | 1,000 | 1 | 1,000 | -- | -- |
| Security, investment, and finance | 138 | 850,700 | 116 | 681,050 | 22 | 169,650 | 125 | 570,430 | 106 | 437,420 | 19 | 133,010 |
| Transportation | 76 | 176,190 | 64 | 112,690 | 12 | 63,500 | 67 | 104,690 | 60 | 87,760 | 7 | 16,930 |
| Warehouse and storage | 22 | 58,340 | 20 | 55,330 | 2 | 3,010 | 20 | 46,065 | 19 | 44,215 | 1 | 1,850 |
| Miscellaneous | 41 | 404,280 | 30 | 336,060 | 11 | 68,220 | 35 | 321,270 | 25 | 271,140 | 10 | 50,130 |
| Public utilities | | | | | | | | | | | | |
| Electric | 30 | 24,701,085 | 26 | 24,535,195 | 4 | 165,890 | 30 | 23,868,706 | 26 | 23,702,816 | 4 | 165,890 |
| Gas | 10 | 437,520 | 5 | 409,330 | 5 | 28,190 | 9 | 425,210 | 5 | 409,330 | 4 | 15,880 |
| Telephone and Telegraph | 79 | 1,882,560 | 74 | 1,857,880 | 5 | 24,680 | 69 | 1,594,020 | 65 | 1,570,630 | 4 | 23,390 |
| Transportation | 1 | 51,000 | 1 | 51,000 | -- | -- | 1 | 51,000 | 1 | 51,000 | -- | -- |
| Water | 11 | 832,100 | 11 | 832,100 | -- | -- | 11 | 724,980 | 11 | 724,980 | -- | -- |

## TABLE XVII Continued

## PART E. NUMBER AND AMOUNT OF CHANGES BY THE TAX COMMISSION AFTER HEARINGS ON THE TENTATIVE ASSESSMENT OF CAPITAL STOCK CLASSIFIED BY TYPES OF BUSINESS FOR COOK COUNTY

Assessment Year 1935[1]

| Type of Business | Reduced after hearing | | | | | | Cancelled after hearing | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Return | | Penalty | | Total | | Return | | Penalty | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| GRAND TOTAL | 337 | $5,565,744 | 240 | $4,069,103 | 97 | $1,496,641 | 547 | $6,538,106 | 154 | $2,351,152 | 393 | $4,186,954 |
| Advertising | 25 | 403,116 | 19 | 56,887 | 6 | 347,237 | 20 | 84,529 | 4 | 3,447 | 16 | 80,074 |
| Amusement | 13 | 207,623 | 6 | 164,317 | 7 | 43,306 | 42 | 356,925 | 7 | 63,015 | 35 | 293,910 |
| Building ownership and operation | 27 | 350,429 | 17 | 247,386 | 10 | 103,043 | 129 | 1,792,074 | 39 | 998,495 | 90 | 793,579 |
| Business service | 15 | 53,150 | 11 | 24,929 | 4 | 28,221 | 18 | 135,560 | 3 | 2,969 | 15 | 132,591 |
| Cemeteries and undertakers | 20 | 185,897 | 18 | 160,266 | 2 | 25,631 | 14 | 348,823 | 4 | 12,296 | 10 | 336,527 |
| Construction | 21 | 451,941 | 13 | 398,489 | 8 | 53,452 | 33 | 579,899 | 12 | 29,679 | 21 | 550,220 |
| Commission and brokerage | 10 | 24,645 | 9 | 24,187 | 1 | 458 | 10 | 83,688 | 5 | 53,698 | 5 | 29,990 |
| Garage | 6 | 10,021 | 4 | 4,007 | 2 | 6,014 | 36 | 203,812 | 6 | 24,395 | 30 | 179,417 |
| Hotel | 6 | 23,456 | 1 | 56 | 5 | 23,400 | 18 | 263,240 | 2 | 69,712 | 16 | 193,528 |
| Insurance[1] | 16 | 259,282 | 13 | 113,329 | 3 | 145,953 | 13 | 85,687 | 3 | 5,848 | 10 | 79,839 |
| Laundry and cleaning | 16 | 123,001 | 10 | 71,307 | 6 | 51,694 | 21 | 215,419 | 8 | 18,492 | 13 | 196,927 |
| Personal service | 8 | 109,576 | 4 | 2,099 | 4 | 107,477 | 6 | 70,485 | -- | -- | 6 | 70,485 |
| Realty | 27 | 136,562 | 20 | 49,616 | 7 | 86,946 | 32 | 211,702 | 14 | 63,284 | 18 | 148,418 |
| Safe Deposit | 8 | 123,607 | 8 | 123,607 | -- | -- | 3 | 126,685 | 2 | 125,298 | 1 | 1,387 |
| Schools and research | 6 | 22,098 | 5 | 16,815 | 1 | 5,283 | 12 | 147,019 | 3 | 3,152 | 9 | 143,867 |
| Security, investment, and finance | 64 | 918,087 | 47 | 665,066 | 17 | 253,021 | 70 | 693,529 | 24 | 338,318 | 46 | 355,211 |
| Transportation | 22 | 331,146 | 13 | 212,880 | 9 | 118,266 | 29 | 213,580 | 8 | 41,799 | 21 | 171,781 |
| Warehouse and storage | 13 | 158,199 | 13 | 158,199 | -- | -- | 6 | 98,597 | 1 | 12,609 | 5 | 85,988 |
| Miscellaneous | 8 | 96,568 | 4 | 2,057 | 4 | 94,511 | 33 | 518,853 | 7 | 175,638 | 26 | 343,215 |
| Public utilities | | | | | | | | | | | | |
| Electric | 1 | 2,728 | -- | -- | 1 | 2,728 | -- | -- | -- | -- | -- | -- |
| Gas | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Telephone and Telegraph | 1 | 248,040 | 1 | 248,040 | -- | -- | -- | -- | -- | -- | -- | -- |
| Transportation | 4 | 1,325,564 | 4 | 1,325,564 | -- | -- | 2 | 309,008 | 2 | 309,008 | -- | -- |
| Water | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |

---

[1] Does not include assessment for Cook County insurance companies.

## TABLE XVII - Concluded

## PART F. NUMBER AND AMOUNT OF CHANGES BY THE TAX COMMISSION AFTER HEARINGS ON THE TENTATIVE ASSESSMENT OF CAPITAL STOCK CLASSIFIED BY TYPES OF BUSINESS FOR DOWNSTATE

Assessment Year 1935

| Type of Business | Reduced after hearing | | | | | | Cancelled after hearing | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Return | | Penalty | | Total | | Return | | Penalty | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| GRAND TOTAL | 87 | $1,546,519 | 82 | $1,518,939 | 5 | $27,580 | 116 | $617,810 | 87 | $429,340 | 29 | $188,470 |
| Advertising | -- | -- | -- | -- | -- | -- | 2 | 9,230 | 1 | 8,180 | 1 | 1,050 |
| Amusement | -- | -- | -- | -- | -- | -- | 7 | 14,640 | 6 | 12,770 | 1 | 1,870 |
| Building ownership and operation | -- | -- | -- | -- | -- | -- | 6 | 56,800 | 4 | 45,790 | 2 | 11,010 |
| Business service | 10 | 29,380 | 9 | 23,290 | 1 | 6,090 | 4 | 16,330 | 4 | 16,330 | -- | -- |
| Cemeteries and undertakers | 5 | 9,200 | 5 | 9,200 | -- | -- | 9 | 23,430 | 8 | 19,730 | 1 | 3,700 |
| Construction | 10 | 58,240 | 10 | 58,240 | -- | -- | 13 | 92,190 | 10 | 55,320 | 3 | 36,870 |
| Commission and brokerage | -- | -- | -- | -- | -- | -- | 1 | 310 | 1 | 310 | -- | -- |
| Garage | 4 | 14,720 | 4 | 14,720 | -- | -- | 8 | 14,090 | 6 | 9,470 | 2 | 4,620 |
| Hotel | -- | -- | -- | -- | -- | -- | 2 | 4,530 | -- | -- | 2 | 4,530 |
| Insurance | 13 | 53,625 | 12 | 52,945 | 1 | 680 | 5 | 16,220 | 5 | 16,220 | -- | -- |
| Laundry and cleaning | 1 | 4,920 | -- | -- | 1 | 4,920 | 10 | 38,950 | 8 | 24,200 | 2 | 14,750 |
| Personal service | -- | -- | -- | -- | -- | -- | 1 | 1,380 | 1 | 1,380 | -- | -- |
| Realty | 1 | 3,260 | 1 | 3,260 | -- | -- | 7 | 15,480 | 4 | 5,580 | 3 | 9,900 |
| Safe Deposit | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Schools and research | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Security, investment, and finance | 20 | 169,160 | 18 | 153,270 | 2 | 15,890 | 13 | 111,110 | 10 | 90,360 | 3 | 20,750 |
| Transportation | 4 | 15,200 | 4 | 15,200 | -- | -- | 9 | 56,300 | 4 | 9,730 | 5 | 46,570 |
| Warehouse and storage | 2 | 8,325 | 2 | 8,325 | -- | -- | 2 | 3,950 | 1 | 2,790 | 1 | 1,160 |
| Miscellaneous | 2 | 54,920 | 2 | 54,920 | -- | -- | 6 | 28,090 | 5 | 10,000 | 1 | 18,090 |
| Public utilities | | | | | | | | | | | | |
| Electric | 5 | 832,379 | 5 | 832,379 | -- | -- | -- | -- | -- | -- | -- | -- |
| Gas | -- | -- | -- | -- | -- | -- | 1 | 12,310 | -- | -- | 1 | 12,310 |
| Telephone and Telegraph | 8 | 186,070 | 8 | 186,070 | -- | -- | 10 | 102,470 | 9 | 101,180 | 1 | 1,290 |
| Transportation | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Water | 2 | 107,120 | 2 | 107,120 | -- | -- | -- | -- | -- | -- | -- | -- |

## TABLE XVIII

## NUMBER OF DOMESTIC CORPORATIONS ASSESSED ON CAPITAL STOCK BY BOARD OF EQUALIZATION OR TAX COMMISSION AND AMOUNT OF ASSESSMENT FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

Assessment Years 1873-1936

The table here presented sets forth the historical record of capital stock assessments since introduction of the tax in 1872. The rise and decline of administrative diligence and the proclivity of the legislative body to lighten the burden of taxation on favored groups are reflected in the variations in the number of corporations assessed and the aggregate assessed values. Examination of the number of corporations reached and the size of the assessments made indicates that very early in the history of the tax all these factors were operative. The tax had no sooner been placed on the statute books then special interest groups sought to narrow its scope of operation. The plan for introducing exemptions was in part successful. In 1875 the legislature provided that corporations engaged in purely manufacturing, printing or livestock breeding activities, were to be assessed as individuals, and in 1879 that they were to be assessed by the local assessors instead of the State board of equalization. An attempt in 1905 to exempt these and certain other corporations from the capital stock tax was declared unconstitutional, but the law has not been amended since the court decision. Consequently the corporations for which exemption was sought are subject to the indifferent assessments of local assessors, whereas other corporations are assessed by the Tax Commission.

Capital stock assessments of railroads, in the years in which there were any such assessments, are included in the numbers of corporations and amounts in Table XVIII They are set forth separately in the supplemental Table XVIII-A The aggregate amounts of capital stock assessments with railroad capital stock excluded are shown for Cook County, Downstate, and the entire State in Table XX. Inspection of the trend in railroad capital stock assessments indicates that administrative laxity must have developed concomitantly with the undermining of the tax by the legislature. The decline in assessed values placed upon this class of property was in fact the principal cause of the precipitous drop in aggregate assessments for the years 1873 to 1876. Capital stock assessments of railroads, accounting for approximately 75 percent of all capital stock assessments for these years, dropped from $64,600,000 in 1873 to $10,100,000 in 1876. From 1877 through 1900 there were no capital stock assessments of railroads, the board of equalization making no distinction between tangible property and the corporate excess. At the same time that railroad corporate excess was first omitted, capital stock assessments fell from $3,370,000 on non-railroad corporations in 1876 to $1,610,000 in 1877.

Litigation initiated by the Teachers' Federation of Chicago brought about in 1901 renewed listing of corporate excess of railroads in Cook County and later in some Downstate Counties. Other capital stock assessments in Cook County also were materially improved. The steady growth after 1919 and continuing to the years of the depression was without doubt due in part, at least, to the degree of aggressiveness exhibited by the Tax Commission.

## TABLE XVIII - A

## NUMBER AND AMOUNT OF RAILROAD CAPITAL STOCK ASSESSMENTS BY THE BOARD OF EQUALIZATION OR TAX COMMISSION FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

Assessment Years 1873-1936

(Millions of dollars)

| Year | Cook | | Downstate | | State | | Year | Cook | | Downstate | | State | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. | Assessment | No. | Assessment | No. | Assessment | | No. | Assessment | No. | Assessment | No. | Assessment |
| 1873 | 11 | $2.51 | 45 | $62.10 | 47 | $64.61 | 1916 | 7 | $2.71 | 2 | $.07 | 11 | $2.78 |
| 1874 | 9 | 1.33 | 29 | 29.98 | 31 | 31.31 | 1917 | 8 | 2.34 | 3 | .05 | 9 | 2.39 |
| 1875 | 7 | .84 | 20 | 21.81 | 21 | 22.65 | 1918 | 9 | 2.18 | 4 | .01 | 8 | 2.19 |
| 1876 | 5 | .44 | 11 | 9.67 | 11 | 10.11 | 1919 | 4 | 3.65 | 1 | .08 | 5 | 3.73 |
| 1877 | No assessment | | | | | | 1920 | 4 | 4.09 | 1 | .10 | 5 | 4.19 |
| 1900 | | | | | | | | | | | | | |
| 1901 | 8 | 3.10 | 0 | ---- | 8 | 3.10 | 1921 | 4 | 3.75 | 1 | .12 | 5 | 3.88 |
| 1902 | 8 | 2.65 | 0 | ---- | 8 | 2.65 | 1922 | 4 | 2.82 | 0 | ---- | 4 | 2.82 |
| 1903 | 6 | 2.35 | 0 | ---- | 6 | 2.35 | 1923 | 4 | 2.39 | 0 | ---- | 4 | 2.39 |
| 1904 | 5 | 1.77 | 3 | .13 | 8 | 1.91 | 1924 | 3 | 2.44 | 0 | ---- | 3 | 2.44 |
| 1905 | 5 | 1.71 | 3 | .17 | 7 | 1.89 | 1925 | 2 | 1.75 | 0 | ---- | 2 | 1.75 |
| 1906 | 9 | 2.32 | 6 | .89 | 11 | 3.22 | 1926 | 2 | 1.80 | 0 | ---- | 2 | 1.80 |
| 1907 | 8 | 1.67 | 4 | .87 | 9 | 2.54 | 1927 | 2 | 3.58 | 0 | ---- | 2 | 3.58 |
| 1908 | 6 | 1.16 | 4 | .93 | 8 | 2.09 | 1928 | 2 | 3.58 | 0 | ---- | 2 | 3.58 |
| 1909 | 8 | 1.63 | 9 | 1.35 | 14 | 2.98 | 1929 | 2 | 3.58 | 0 | ---- | 2 | 3.58 |
| 1910 | 9 | 1.80 | 6 | .32 | 15 | 2.11 | 1930 | 2 | 3.50 | 0 | ---- | 2 | 3.50 |
| 1911 | 8 | 1.79 | 6 | .20 | 12 | 2.00 | 1931 | 2 | 3.30 | 0 | ---- | 2 | 3.30 |
| 1912 | 9 | 3.12 | 4 | .11 | 11 | 3.22 | 1932 | | | | | | |
| 1913 | 8 | 3.01 | 4 | .11 | 10 | 3.12 | 1933 | | | | | | |
| 1914 | 9 | 3.21 | 4 | .11 | 11 | 3.31 | 1934 | No assessment | | | | | |
| 1915 | 9 | 2.98 | 4 | .08 | 11 | 3.06 | 1935 | | | | | | |
| | | | | | | | 1936 | | | | | | |

## TABLE XVIII

## NUMBER OF DOMESTIC CORPORATIONS ASSESSED ON CAPITAL STOCK BY BOARD OF EQUALIZATION OR TAX COMMISSION AND AMOUNT OF ASSESSMENT FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

Assessment Years 1873-1936

(Millions of dollars)

| Assessment Year | Cook | | Downstate | | State | |
|---|---|---|---|---|---|---|
| | Number | Assessment | Number | Assessment | Number | Assessment |
| 1873 | 53 | $14.22 | 200 | $72.29 | 253 | $86.51 |
| 1874 | 64 | 8.29 | 191 | 34.74 | 255 | 43.03 |
| 1875 | 28 | 3.84 | 93 | 23.61 | 121 | 27.45 |
| 1876 | 18 | 2.49 | 80 | 10.99 | 98 | 13.48 |
| 1877 | 6 | .88 | 27 | .73 | 33 | 1.61 |
| 1878 | 15 | 1.22 | 31 | .62 | 46 | 1.84 |
| 1879 | 13 | 1.50 | 28 | .72 | 41 | 2.22 |
| 1880 | 9 | 1.76 | 20 | .42 | 29 | 2.18 |
| 1881 | 9 | 1.18 | 52 | 1.01 | 61 | 2.19 |
| 1882 | 11 | 1.22 | 70 | 1.18 | 81 | 2.40 |
| 1883 | 14 | 1.21 | 71 | 1.01 | 85 | 2.22 |
| 1884 | 14 | 1.22 | 66 | .86 | 80 | 2.08 |
| 1885 | 39 | 2.57 | 75 | 1.22 | 114 | 3.79 |
| 1886 | 44 | 2.40 | 104 | 1.36 | 148 | 3.76 |
| 1887 | 58 | 2.72 | 159 | 1.57 | 217 | 4.29 |
| 1888 | 75 | 3.50 | 171 | 1.59 | 246 | 5.09 |
| 1889 | 82 | 3.06 | 214 | 1.80 | 296 | 4.86 |
| 1890 | 92 | 4.72 | 222 | 1.95 | 314 | 6.67 |
| 1891 | 100 | 4.01 | 224 | 2.26 | 324 | 6.27 |
| 1892 | 103 | 4.32 | 231 | 2.23 | 334 | 6.55 |
| 1893 | 81 | 3.57 | 160 | 1.79 | 241 | 5.36 |
| 1894 | 83 | 3.54 | 175 | 1.46 | 263 | 5.00 |
| 1895 | 74 | 3.51 | 178 | 1.27 | 252 | 4.78 |
| 1896 | 74 | 2.72 | 206 | 1.31 | 280 | 4.03 |
| 1897 | 96 | 2.93 | 163 | 1.12 | 259 | 4.05 |
| 1898 | 89 | 1.39 | 146 | 1.04 | 235 | 2.43 |
| 1899 | 136 | 1.38 | 166 | .97 | 302 | 2.35 |
| 1900 | 110 | 3.72 | 155 | 1.09 | 265 | 4.81 |
| 1901 | 110 | 23.04 | 226 | 1.56 | 336 | 24.60 |
| 1902 | 1481 | 23.84 | 515 | 1.52 | 1996 | 25.36 |
| 1903 | 1087 | 16.47 | 439 | 1.05 | 1526 | 17.52 |
| 1904 | 1064 | 13.86 | 386 | 1.08 | 1450 | 14.94 |
| 1905 | 1002 | 13.90 | 223 | .93 | 1225 | 14.83 |
| 1906 | 1655 | 14.31 | 188 | 1.57 | 1843 | 15.88 |
| 1907 | 1150 | 11.72 | 161 | 1.43 | 1311 | 13.15 |
| 1908 | 1053 | 19.27 | 236 | 1.50 | 1289 | 20.77 |
| 1909 | 971 | 36.07 | 210 | 2.30 | 1181 | 38.37 |
| 1910 | 1999 | 31.33 | 170 | 1.13 | 2169 | 32.46 |
| 1911 | 794 | 31.49 | 148 | 1.07 | 942 | 32.56 |
| 1912 | 674 | 29.58 | 117 | 1.37 | 791 | 30.95 |
| 1913 | 544 | 30.71 | 174 | 1.78 | 718 | 32.49 |
| 1914 | 955 | 32.39 | 471 | 2.11 | 1426 | 34.50 |
| 1915 | 877 | 28.62 | 344 | 1.76 | 1221 | 30.38 |
| 1916 | 638 | 27.52 | 253 | 1.52 | 891 | 29.04 |
| 1917 | 998 | 26.11 | 317 | 2.74 | 1315 | 28.85 |
| 1918 | 1244 | 32.08 | 1128 | 4.36 | 2372 | 36.44 |
| 1919 | 1376 | 30.41 | 931 | 8.35 | 2307 | 38.76 |
| 1920 | 1910 | 32.94 | 1061 | 10.26 | 2971 | 43.20 |
| 1921 | 1683 | 41.44 | 883 | 10.77 | 2566 | 52.21 |
| 1922 | 1882 | 47.99 | 714 | 9.96 | 2596 | 57.95 |
| 1923 | 1761 | 48.76 | 616 | 9.06 | 2377 | 57.82 |
| 1924 | 1465 | 48.72 | 665 | 11.15 | 2130 | 59.87 |
| 1925 | 1770 | 47.70 | 744 | 13.79 | 2514 | 61.49 |
| 1926 | 2349 | 45.87 | 959 | 15.92 | 3308 | 61.79 |
| 1927 | 2379 | 89.03 | 1015 | 31.12 | 3394 | 120.15 |
| 1928 | 2533 | 96.33 | 1026 | 28.83 | 3559 | 125.16 |
| 1929 | 2021 | 83.17 | 777 | 23.03 | 2798 | 106.20 |
| 1930 | 2064 | 74.31 | 729 | 23.80 | 2793 | 98.11 |
| 1931[1] | 2187 | 65.04 | 760 | 24.51 | 2947 | 89.55 |
| 1932[2] | 1637 | 55.79 | 588 | 21.99 | 2225 | 77.79 |
| 1933[2,3] | 3204 | 65.72 | 743 | 29.22 | 3947 | 94.94 |
| 1934[3] | 3652 | 62.57 | 699 | 25.84 | 4351 | 88.41 |
| 1935[3] | 4326 | 47.23 | 750 | 28.95 | 5076 | 76.18 |
| 1936[3] | 4113 | 47.29 | 819 | 30.88 | 4937 | 78.17 |

---

[1] The Cook County capital stock assessment of $68,348,000, reported in Table 25 of the 15th Annual Report, 1933 (p. 205), is here reduced by $3,300,000. This change is necessary because the railroad capital stock assessment was erroneously included in non-railroad capital stock.

[2] The Cook County assessments, reported in Table 25 of the 15th Annual Report, 1933 (p. 205), amounting to $51,390,000 for 1932 and $63,490,000 for 1933, are here amended to include the Pullman Company assessments. The assessments of this company were certified late as omitted property.

[3] Insurance company assessments are not included for Cook County.

## TABLE XIX

## EQUALIZED ASSESSMENT OF RAILROAD PROPERTY BY LOCAL ASSESSORS AND THE BOARD OF EQUALIZATION OR TAX COMMISSION FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

Assessment Year 1873-1936

A detailed statement of State and local assessments of railroad property since enactment of the revenue law of 1872 is presented in Table XIX. The historical data for local railroad assessments were assembled for the first time in the 15th Annual Report. The figures for 1933 are now revised to include final assessments in Cook County, and data for subsequent years has been added.

In addition to operating property, Board of Equalization or Tax Commission assessments shown in this table include assessments of railroad capital stock. Railroad capital stock assessments are also included in the historical record table of capital stock assessments, Table XVIII. In order that the reader may, if he desires, eliminate them from either table, the railroad capital stock assessments are separately tabulated in Table XVIII-A, above. The local figures represent assessments of lands and lots off the right of way and non-operating personal property.

The figures in this table are not adjusted for the changes in the statutory ratio of assessments to full value occurring in 1908, 1918, and 1927. These changes are described in footnote 1 of Table XX.

## TABLE XIX

### EQUALIZED ASSESSMENT OF RAILROAD PROPERTY BY LOCAL ASSESSORS AND THE BOARD OF EQUALIZATION OR TAX COMMISSION[1] FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

Assessment Years 1873-1936

(Millions of dollars)

| Years | Local assessment | | | | | | | | | | | | Board of Equalization of Tax Commission[2] | | | Total-all railroad property | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Personal property | | | Lands | | | Lots | | | Total | | | | | | | | |
| | Cook | Down-state | Total | Cook | Down-state | Total | Cook | Down-state | Total | Cook | Down-state | Total | Cook | Down-state | Total | Cook | Down-state | Total |
| 1873------ | $ .18 | $1.38 | $1.56 | $ .62 | $1.58 | $2.20 | $4.11 | $2.01 | $6.12 | $4.91 | $4.97 | $9.88 | $6.12 | $117.81 | $123.93 | $11.03 | $122.78 | $133.81 |
| 1874------ | .20 | 1.99 | 2.19 | .48 | 1.64 | 2.12 | 2.02 | 1.55 | 3.57 | 2.70 | 5.18 | 7.88 | 4.52 | 72.32 | 74.84 | 7.22 | 75.50 | 81.71 |
| 1875------ | .14 | 1.01 | 1.15 | .54 | 1.33 | 1.87 | 1.03 | 1.63 | 2.66 | 1.71 | 3.97 | 5.68 | 4.59 | 50.22 | 54.81 | 6.30 | 54.19 | 60.49 |
| 1876------ | .14 | .86 | 1.00 | .34 | 1.29 | 1.63 | 1.49 | 1.28 | 2.77 | 1.97 | 3.43 | 5.40 | 3.30 | 35.63 | 38.93 | 5.27 | 39.06 | 44.33 |
| 1877------ | .19 | .73 | .92 | .37 | .91 | 1.28 | 1.06 | 1.24 | 2.30 | 1.62 | 2.88 | 4.50 | 3.44 | 33.70 | 37.14 | 5.06 | 36.58 | 41.64 |
| 1878------ | .13 | .65 | .78 | .23 | .85 | 1.08 | 1.10 | 1.09 | 2.19 | 1.46 | 2.59 | 4.05 | 3.25 | 33.16 | 36.41 | 4.71 | 35.75 | 40.46 |
| 1879------ | .13 | .58 | .71 | .11 | .75 | .86 | .86 | .92 | 1.78 | 1.10 | 2.25 | 3.35 | 3.28 | 34.37 | 37.65 | 4.38 | 36.62 | 41.00 |
| 1880------ | .14 | .59 | .73 | .29 | .51 | .80 | .55 | .69 | 1.24 | .98 | 1.79 | 2.77 | 4.32 | 40.28 | 44.60 | 5.30 | 42.07 | 47.37 |
| 1881------ | .14 | .65 | .79 | .06 | .32 | .38 | .86 | .16 | 1.02 | 1.06 | 1.13 | 2.19 | 5.57 | 45.81 | 51.38 | 6.63 | 46.94 | 53.57 |
| 1882------ | .16 | .74 | .90 | .03 | .18 | .21 | .75 | .20 | .95 | .94 | 1.12 | 2.06 | 6.60 | 50.16 | 56.76 | 7.54 | 51.28 | 58.82 |
| 1883------ | .20 | .56 | .76 | .05 | .28 | .33 | .86 | .19 | 1.05 | 1.11 | 1.03 | 2.14 | 7.36 | 51.80 | 59.16 | 8.47 | 52.83 | 61.30 |
| 1884------ | .23 | .61 | .84 | .05 | .27 | .32 | .87 | .11 | .98 | 1.15 | .99 | 2.14 | 8.11 | 52.16 | 60.27 | 9.26 | 53.15 | 62.41 |
| 1885------ | .23 | .54 | .77 | .03 | .26 | .29 | .88 | .13 | 1.01 | 1.14 | .93 | 2.07 | 8.46 | 52.53 | 60.99 | 9.60 | 53.46 | 63.06 |
| 1886------ | .28 | .70 | .98 | .12 | .25 | .37 | 1.19 | .10 | 1.29 | 1.59 | 1.05 | 2.64 | 9.37 | 53.60 | 62.97 | 10.96 | 54.65 | 65.61 |
| 1887------ | .32 | .75 | 1.07 | .02 | .23 | .25 | .96 | .10 | 1.06 | 1.30 | 1.08 | 2.38 | 10.07 | 56.45 | 66.52 | 11.37 | 57.53 | 68.90 |
| 1888------ | .35 | .54 | .89 | .03 | .21 | .24 | .84 | .09 | .93 | 1.22 | .84 | 2.06 | 10.53 | 58.09 | 68.62 | 11.75 | 58.93 | 70.68 |
| 1889------ | .27 | .49 | .76 | .03 | .25 | .28 | .88 | .08 | .96 | 1.18 | .82 | 2.00 | 11.18 | 60.17 | 71.35 | 12.36 | 60.99 | 73.35 |
| 1890------ | .47 | .47 | .94 | .07 | .27 | .34 | .99 | .07 | 1.06 | 1.53 | .81 | 2.34 | 12.08 | 60.89 | 72.97 | 13.61 | 61.70 | 75.31 |
| 1891------ | .44 | .44 | .88 | .21 | .32 | .53 | .99 | .08 | 1.07 | 1.64 | .84 | 2.48 | 13.25 | 61.38 | 74.63 | 14.89 | 62.22 | 77.11 |
| 1892------ | .56 | .45 | 1.01 | .09 | .41 | .50 | 1.16 | .07 | 1.23 | 1.81 | .93 | 2.74 | 14.89 | 62.22 | 77.11 | 16.70 | 63.15 | 79.85 |
| 1893------ | .48 | .45 | .93 | .09 | .55 | .64 | 1.07 | .10 | 1.17 | 1.64 | 1.10 | 2.74 | 15.56 | 62.36 | 77.92 | 17.20 | 63.46 | 80.66 |
| 1894------ | .49 | .53 | 1.02 | .11 | .34 | .45 | .99 | .07 | 1.06 | 1.59 | .94 | 2.53 | 17.07 | 62.21 | 79.28 | 18.66 | 63.15 | 81.81 |
| 1895------ | .35 | .52 | .87 | .09 | .23 | .32 | .98 | .08 | 1.06 | 1.42 | .83 | 2.25 | 17.76 | 61.56 | 79.32 | 19.18 | 62.39 | 81.57 |
| 1896------ | .26 | .45 | .71 | .08 | .32 | .40 | .96 | .07 | 1.03 | 1.30 | .84 | 2.14 | 17.48 | 61.52 | 79.00 | 18.78 | 62.36 | 81.14 |
| 1897------ | .40 | .45 | .85 | .08 | .34 | .42 | 1.03 | .06 | 1.09 | 1.51 | .85 | 2.36 | 17.12 | 61.46 | 78.58 | 18.63 | 62.31 | 80.94 |
| 1898------ | .38 | .43 | .81 | .06 | .38 | .44 | .75 | .07 | .82 | 1.19 | .88 | 2.07 | 16.14 | 60.41 | 76.55 | 17.33 | 61.29 | 78.62 |
| 1899------ | 1.28 | .51 | 1.79 | .04 | .18 | .22 | .96 | .09 | 1.05 | 2.28 | .78 | 3.06 | 16.12 | 58.89 | 76.01 | 18.40 | 60.67 | 79.07 |
| 1900------ | 1.08 | .42 | 1.50 | .07 | .15 | .22 | .96 | .07 | 1.03 | 2.11 | .64 | 2.75 | 16.62 | 61.26 | 77.88 | 18.73 | 61.90 | 80.63 |
| 1901------ | .70 | .46 | 1.16 | .13 | .19 | .32 | 1.25 | .09 | 1.34 | 2.08 | .74 | 2.82 | 23.06 | 63.22 | 86.28 | 25.14 | 63.96 | 89.10 |
| 1902------ | 1.19 | .46 | 1.65 | .40 | .18 | .58 | 1.57 | .09 | 1.66 | 3.16 | .73 | 3.89 | 23.28 | 64.99 | 88.27 | 26.44 | 65.72 | 92.16 |

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1903------ | .90 | .45 | 1.35 | .14 | .19 | .33 | 1.89 | .07 | 1.96 | 2.93 | .71 | 3.64 | 24.13 | 66.54 | 90.67 | 27.06 | 67.25 | 94.31 |
| 1904------ | .80 | .84 | 1.64 | .12 | .18 | .30 | 2.16 | .08 | 2.24 | 3.08 | 1.10 | 4.18 | 23.13 | 67.72 | 90.85 | 26.21 | 68.82 | 95.03 |
| 1905------ | .85 | .53 | 1.38 | .12 | .22 | .34 | 2.28 | .10 | 2.38 | 3.25 | .85 | 4.10 | 23.94 | 69.69 | 93.63 | 27.19 | 70.54 | 97.73 |
| 1906------ | .86 | .76 | 1.62 | .15 | .19 | .34 | 2.34 | .08 | 2.42 | 3.35 | 1.03 | 4.38 | 25.45 | 72.90 | 98.35 | 28.80 | 73.93 | 102.73 |
| 1907------ | .79 | .70 | 1.49 | .17 | .27 | .44 | 2.74 | .08 | 2.82 | 3.70 | 1.05 | 4.75 | 25.99 | 76.75 | 102.74 | 29.69 | 77.80 | 107.49 |
| 1908------ | .61 | .87 | 1.48 | .17 | .32 | .49 | 2.78 | .13 | 2.91 | 3.56 | 1.32 | 4.88 | 26.07 | 79.45 | 105.52 | 29.63 | 80.77 | 110.40 |
| 1909------ | 1.08 | 1.32 | 2.40 | .30 | .49 | .79 | 4.47 | .19 | 4.66 | 5.85 | 2.00 | 7.85 | 43.35 | 135.31 | 178.66 | 49.20 | 137.31 | 186.51 |
| 1910------ | 1.24 | 1.43 | 2.67 | .20 | .48 | .68 | 4.24 | .17 | 4.41 | 5.68 | 2.08 | 7.76 | 43.82 | 135.44 | 179.26 | 49.50 | 137.52 | 187.02 |
| 1911------ | 1.19 | 1.39 | 2.58 | .24 | .58 | .82 | 4.34 | .24 | 4.58 | 5.77 | 2.21 | 7.98 | 47.70 | 139.35 | 187.05 | 53.47 | 141.56 | 195.03 |
| 1912------ | 1.06 | 1.44 | 2.50 | .25 | .64 | .89 | 4.48 | .29 | 4.77 | 5.79 | 2.37 | 8.16 | 50.57 | 143.46 | 194.03 | 56.36 | 145.83 | 202.19 |
| 1913------ | 1.12 | 1.67 | 2.79 | .21 | .63 | .84 | 4.87 | .23 | 5.10 | 6.20 | 2.53 | 8.73 | 52.97 | 149.20 | 202.17 | 59.17 | 151.73 | 210.90 |
| 1914------ | 1.21 | 2.10 | 3.31 | .18 | .70 | .88 | 4.99 | .24 | 5.23 | 6.38 | 3.04 | 9.42 | 55.06 | 154.82 | 209.88 | 61.44 | 157.86 | 219.30 |
| 1915------ | 1.27 | 1.70 | 2.97 | .31 | .82 | 1.13 | 5.47 | .31 | 5.78 | 7.05 | 2.83 | 9.88 | 54.04 | 154.60 | 208.64 | 61.09 | 157.43 | 218.52 |
| 1916------ | 1.31 | 1.73 | 3.04 | .18 | .74 | .92 | 5.09 | .29 | 5.38 | 6.58 | 2.76 | 9.34 | 54.16 | 154.62 | 208.78 | 60.74 | 157.38 | 218.12 |
| 1917------ | 1.91 | 1.86 | 3.77 | .19 | .54 | .73 | 4.77 | .35 | 5.12 | 6.87 | 2.75 | 9.62 | 54.71 | 155.73 | 210.44 | 61.58 | 158.48 | 220.06 |
| 1918------ | 1.69 | 2.10 | 3.79 | .18 | .46 | .64 | 6.23 | .30 | 6.53 | 8.10 | 2.86 | 10.96 | 55.45 | 158.43 | 213.88 | 63.55 | 161.29 | 224.84 |
| 1919------ | 7.70 | 3.46 | 11.16 | .25 | .86 | 1.11 | 9.26 | .38 | 9.64 | 17.21 | 4.70 | 21.91 | 81.54 | 229.07 | 310.61 | 98.75 | 233.77 | 332.52 |
| 1920------ | 7.81 | 3.85 | 11.66 | .29 | .96 | 1.25 | 9.42 | .38 | 9.80 | 17.52 | 5.19 | 22.71 | 83.08 | 230.09 | 313.17 | 100.60 | 235.28 | 335.88 |
| 1921------ | 5.81 | 4.20 | 10.01 | .29 | .90 | 1.19 | 8.56 | .30 | 8.86 | 14.66 | 5.40 | 20.06 | 84.10 | 238.41 | 322.51 | 98.76 | 243.81 | 342.57 |
| 1922------ | 2.36 | 4.20 | 6.56 | .31 | .82 | 1.13 | 8.25 | .39 | 8.64 | 10.92 | 5.41 | 16.33 | 85.90 | 244.16 | 330.06 | 96.82 | 249.57 | 346.39 |
| 1923------ | 2.00 | 4.17 | 6.17 | .30 | .99 | 1.29 | 9.32 | .39 | 9.71 | 11.62 | 5.55 | 17.17 | 86.90 | 250.09 | 336.99 | 98.52 | 255.64 | 354.16 |
| 1924------ | 2.08 | 4.22 | 6.30 | 2.08 | .99 | 3.07 | 9.18 | .39 | 9.57 | 13.34 | 5.60 | 18.94 | 91.21 | 250.27 | 341.48 | 104.55 | 255.87 | 360.42 |
| 1925------ | 1.77 | 3.98 | 5.75 | 2.91 | .98 | 3.89 | 9.19 | .38 | 9.57 | 13.87 | 5.34 | 19.21 | 97.05 | 255.76 | 352.81 | 110.92 | 261.10 | 372.02 |
| 1926------ | 1.80 | 4.11 | 5.91 | 2.80 | 1.02 | 3.82 | 8.83 | .44 | 9.27 | 13.43 | 5.57 | 19.00 | 102.62 | 254.34 | 356.96 | 116.05 | 259.91 | 375.96 |
| 1927------ | 3.65 | 9.24 | 12.89 | 6.04 | 2.01 | 8.05 | 17.03 | .81 | 17.84 | 26.72 | 12.06 | 38.78 | 205.40 | 510.84 | 716.24 | 232.12 | 522.90 | 755.02 |
| 1928------ | 3.13 | 8.26 | 11.39 | 3.32 | 2.01 | 5.33 | 11.38 | .64 | 12.02 | 17.83 | 10.91 | 28.74 | 205.78 | 504.27 | 710.05 | 223.61 | 515.18 | 738.79 |
| 1929------ | 3.09 | 7.26 | 10.35 | 3.72 | 1.92 | 5.64 | 14.41 | .66 | 15.07 | 21.22 | 9.84 | 31.06 | 200.12 | 502.08 | 702.20 | 221.34 | 511.92 | 733.26 |
| 1930------ | 2.88 | 6.74 | 9.62 | 3.52 | 1.70 | 5.22 | 12.29 | .66 | 12.95 | 18.69 | 9.10 | 27.79 | 198.05 | 494.36 | 692.41 | 216.74 | 503.46 | 720.20 |
| 1931------ | .94 | 6.19 | 7.13 | 2.82 | 1.90 | 4.72 | 9.69 | .65 | 10.34 | 13.45 | 8.74 | 22.19 | 181.45 | 455.29 | 636.74 | 194.90 | 464.03 | 658.93 |
| 1932------ | 1.11 | 4.70 | 5.81 | 2.42 | 1.78 | 4.20 | 7.09 | .58 | 7.67 | 10.62 | 7.06 | 17.68 | 161.88 | 394.07 | 555.96 | 172.50 | 401.13 | 573.63 |
| 1933------ | .99 | 3.39 | 4.38 | 2.47 | 1.68 | 4.15 | 7.21 | .58 | 7.79 | 10.67 | 5.65 | 16.32 | 146.76 | 345.28 | 492.04 | 157.43 | 350.93 | 508.36 |
| 1934------ | .99 | 3.13 | 4.12 | 2.74 | 1.60 | 4.34 | 7.09 | .56 | 7.65 | 10.82 | 5.29 | 16.11 | 145.82 | 327.95 | 473.77 | 156.64 | 333.24 | 489.88 |
| 1935------ | 1.00 | 3.26 | 4.26 | 1.73 | 1.58 | 3.31 | 6.99 | .63 | 7.62 | 9.72 | 5.47 | 15.19 | 134.16 | 299.74 | 433.90 | 143.88 | 305.21 | 449.09 |
| 1936------ | 1.05 | 2.96 | 4.01 | 4.26 | 1.59 | 5.85 | 4.09 | .71 | 4.80 | 9.40 | 5.26 | 14.66 | 129.51 | 264.20 | 393.71 | 138.91 | 269.46 | 408.37 |

---

[1] The Board of Equalization functioned until 1919. The Tax Commission was organized in 1919 and subsequent years are from its reports.

[2] The capital stock assessment of railroads is included in this amount. TABLE XVIII-A gives separately the assessment of capital stock of railroads by the Board of Equalization or the Tax Commission.

## TABLE XX

## EQUALIZED ASSESSMENT OF PRINCIPAL CLASSES OF PROPERTY FOR COOK COUNTY, DOWNSTATE, AND ENTIRE STATE

### Assessment Years 1873-1936

As has been repeated many times throughout this report, historical tables of assessment are subject to the serious limitation of changes in legal and de facto assessment ratios. It is not difficult to make adjustments for the former; however, the other type offers insuperable difficulties. Footnotes to this table indicate those years in which the legislature made changes in the legal assessment ratio, but no effort has been made to allow for de facto changes.

The development and growth of the State outside Cook County is sufficiently different from that of Cook County to warrant the separate presentation of totals for Cook and Downstate. For ready comparison and to focus attention on major changes all of the data are presented in terms of millions of dollars. The principal classes of property are shown, i.e., personal property, lands and lots--all as locally assessed--capital stock as assessed by the Tax Commission, and railroad property as assessed by the Tax Commission and local assessors. The preparation of this table involved not only the careful perusal of the original sources of such material--the reports of the Board of Equalization and the Tax Commission--but also a study of such secondary sources as the Illinois Blue Book, Fairlie's "Report on the Taxation and Revenue System of Illinois," "The Efficiency and Economy Commission Report of 1915," and "History of the General Property Tax in Illinois," by R. M. Haig. It is believed that the figures given in this table are accurate to the nearest hundred thousands of dollars. To attempt to attain additional accuracy would not only have involved the expenditure of time disproportionate to the value of additional accuracy, but doubtless would have proved unsuccessful. A consideration of the changes in the relative importance of the various classes of property during the period, of the growth in value of any of these classes or of all property, and the distribution of assessments as between Cook County and Downstate is left to the reader's interest.

---

### FOOTNOTES TO TABLE XX

[1] Property was assessed upon the following statutory basis for the years included in this table:

| | |
|---|---|
| 1839-1898 | Assessed at full value. |
| 1899-1908 | Assessed at one-fifth full value. |
| 1909-1918 | Assessed at one-third full value. |
| 1919-1926 | Assessed at one-half full value. |
| 1927-1936 | Assessed at full value. |

[2] The assessments given here for railroads are found by taking the sum of the "Equalized Assessed Value of Railroad Track, Rolling Stock and Improvements on right-of-way," the "Total Value of Railroad Property Assessed by the Local Assessor" and the "Assessment of Capital Stock of Railroads."

[3] Board of Equalization Report (1873). The data given in the report for 1873 does not include the city of Quincy. This data was obtained from the Auditor's Report (1874), pp. 156-158, which has this note: "The total equalized value of all property in the State assessed for the year 1873, $1,355,401,317, includes $14,039,475 equalized value for 1873 of property in the city of Quincy assessed under the Act of February 12, 1874."

[4] Board of Equalization Report (1894), p. 50. "A mistake was made in extending the assessment on the main and side track of the Chicago & South Bend Rapid Transit Co. for the year 1893. Said assessment on main track should have been extended at $20,000 per mile instead of $200,000 per mile and the assessment on side track should have been extended at $2,500 per mile instead of $25,000 per mile." The amount of $1,607,677 was deducted from the Cook County total and the State total.

[5] Board of Equalization Report (1894), p. 83. "October 15, 1894--Your Committee on Assessment of Railroad Property would respectfully report that the annual returns of the property of the LaSalle and Bureau County Railroad and the Peoria Terminal Railway made to the Auditor of Public Accounts for the year 1894, were mislaid and not found until after report of said committee was approved and adopted by the board, October 9, 1894."

Additional report:

| | |
|---|---|
| Bureau County | $ 4,024 |
| LaSalle | 12,912 |
| Peoria | 28,724 |
| Total | $45,660 |

[6] Board of Equalization Report (1905). The railroad tables in the Board of Equalization report do not agree within themselves. There seems to be discrepancies in both steam and electric roads. The totals given in the table "Tabular Statement of the Assessment of Railroad Track and Rolling Stock of the Railroads Located in the State of Illinois and the Distribution of such Assessment to the Counties in which the Roads are Located for the Year A. D. 1905" with the subtotals for other types of property give the grand total for the State as recorded in the report. Fairlie uses these figures also.

[7] Board of Equalization Report (1915). The amount of Capital Stock of Railroads was omitted in the grand totals given for the State. The State total was increased $3,064,287.

[8] Board of Equalization Report (1916). In Table A, pp. 96-97, the totals entered for town and city lots are the total value of personal property, lands, and lots. The amounts used here are found in the appendix, pp. 139-142. The railroad assessment by local assessors given by counties (Table B, pp. 98-103)

shows a total assessment of $9,333,126. The amount given in the table showing the assessment by roads was $9,404,845, which was used here.

[9] Board of Equalization Report (1917). From Table B, pp. 126-129, the total assessment of railroad property by local assessors is $9,615,430, which was used here. The table by roads shows $9,592,509.

[10] Tax Commission, 1st Annual Report, 1919. The tables give the total railroad assessment by local assessors as $16,737,224 for the State, and $12,060,441 for Cook County. The sum of the amounts for personal property, lands and lots show $21,908,780 for the State and $17,214,443 for Cook County. The latter totals were used.

[11] Tax Commission, 2d Annual Report, 1920. The tables give the total railroad assessment by local assessors as $21,048,841 for the State and $12,510,172 for Cook County. The sum of the amounts for personal property, lands and lots show $22,709,797 for the State and $17,510,172 for Cook County. The latter totals were used.

[12] Tax Commission, 3d Annual Report, 1921. The tables showing the local railroad assessment by roads give the total $16,566,849 for the State and $11,149,455 for Cook County. The tables showing the assessments by counties show the total $20,043,249 for the State and $14,649,455 for Cook County. The latter totals were used here.

[13] Tax Commission, 6th Annual Report, 1924. The amount of $1,099,005 for insurance premiums was included in personal property. The total assessment of personal property, lands, and lots for railroad property assessed by local assessors shows $18,931,962, while the table showing the total assessment by roads shows $18,870,115. The former total was used.

[14] Tax Commission, 7th Annual Report, 1925. The amount of $1,689,649 for insurance premiums was included in personal property.

[15] Tax Commission, 8th Annual Report, 1926. The amount of $1,892,425 for insurance premiums was included in personal property. The amount of $2,080,463 for leaseholds in Lawrence County was deducted from personal property and added to lands.

[16] Tax Commission, 9th Annual Report, 1927. The total local assessment for railroads, pp. 164 and 170, is $38,906,892, while the totals on pp. 30-31 show $38,786,333 used here. The amount of $54,040 was deducted from the Cook County railroad assessment by the Tax Commission (p. 295), due to an error in addition.

[17] Tax Commission, 10th Annual Report, 1928. On p.251 the assessment of town and city lots for Woodford County is shown $2,675,521 too large by checking with the Auditor's Report. This amount was deducted from the grand total. The railroad assessment by the Tax Commission for Cook County, p.524, shows $202,507,302. This should be $202,207,671 by addition. The capital stock assessment of corporations, other than railroads, by the Tax Commission ($92,752,399) for Cook County was obtained by totaling the amounts for 2,531 corporations listed in the Tax Commission Report. The Cook County capital stock assessment of $92,752,399, reported in Table XXI, p. 596 of the 15th Annual Report, 1933, is here reduced by $3,575,000. This change was necessary because the railroad capital stock assessment was erroneously included both in capital stock and railroad totals.

[18] The Cook County capital stock assessment of $79,585,950, reported in Table XXI, p. 596, of the 15th Annual Report, 1933, is here reduced by $3,575,000. This change was necessary because the railroad capital stock was erroneously included both in capital stock and railroad totals.

[19] Tax Commission, 12th Annual Report, 1930. Cook County capital stock assessment of railroads, p.275, was included in the total railroad assessments and also in the capital stock assessment of corporations other than railroads. $3,500,000 was deducted from the grand total. The assessed value of town and city lots in Pope County was multiplied by 10 to obtain a figure comparable with other years, adding $274,932 to the grand total. The local assessment for Cook County was obtained from the Cook County abstract filed in the Tax Commission office.

[20] The local assessment for Cook County was obtained from the 1931 abstract filed with the Tax Commission. The Cook County capital stock assessment of $65,048,010, reported in Table XXI, p. 596 of the 15th Annual Report, 1933, is here reduced by $3,300,000. This change was necessary because the railroad capital stock assessment was included both in capital stock and railroad totals.

[21] Tax Commission, 14th Annual Report, 1932, pp. 240-241. In Lee County $11,700 was omitted in the assessment of electric railroads; in Madison County, $841,795. The equalized assessment of town and city lots for Menard County should be $1,843,115. This reduces the grand total $888,555. In Lawrence County $1,682,645 was deducted from personal property for leaseholds and added to lands. The Cook County capital stock assessment of $51,390,920, reported in Table XXI, p. 596, of the 15th Annual Report, 1933 has been amended to include an assessment against the Pullman Company amounting to $4,400,479. This amount was certified late as omitted property.

[22] The data for the 1933 local assessment were obtained from County abstracts filed with the Tax Commission. The Cook County capital stock assessment of $63,386,551, reported in Table XXI, p. 596, of the 15th Annual Report, 1933, has been amended to include an assessment against the Pullman Company amounting to $2,330,000. This amount was certified late as omitted property. Cook County insurance company assessments were also certified late, but are not here included.

[23] The data for the 1935 and 1936 local assessments were obtained from county abstracts filed with the Tax Commission.

[24] Assessments against Cook County insurance companies are not included.

TABLE XX

EQUALIZED ASSESSMENT OF PRINCIPAL CLASSES OF PROPERTY FOR COOK COUNTY, DOWNSTATE AND ENTIRE STATE

Assessment Years 1873-1936

(Millions of Dollars)[1]

| Years | Locally assessed | | | | | | | | | Capital stock (State assessed other than railroads) | | | Railroad-State and locally assessed[2] | | | Grand total-all property | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Personal property | | | Lands | | | Lots | | | | | | | | | | | |
| | Cook | Down-state | Total | Cook | Down-state | Total | Cook | Down-state | Total | Cook | Down-state | Total | Cook | Down-state | Total | Cook | Down-state | Total |
| 1873[3]-- | $ 55.08 | $235.52 | $290.60 | $41.17 | $541.10 | $582.27 | $187.23 | $139.59 | $326.82 | $11.71 | $10.19 | $21.90 | $11.03 | $122.78 | $133.81 | $306.22 | $1,049.18 | $1,355.40 |
| 1874[4]-- | 65.99 | 187.08 | 253.07 | 35.98 | 488.17 | 524.15 | 201.38 | 122.42 | 323.80 | 6.96 | 4.76 | 11.72 | 7.22 | [5]74.49 | 81.71 | 317.53 | 876.92 | 1,194.45 |
| 1875--- | 45.87 | 185.16 | 231.03 | 26.11 | 495.92 | 522.03 | 148.65 | 118.54 | 267.19 | 3.00 | 1.80 | 4.80 | 6.30 | 54.19 | 60.49 | 229.93 | 855.61 | 1,085.54 |
| 1876--- | 37.34 | 168.57 | 205.91 | 24.45 | 464.03 | 488.48 | 147.12 | 111.91 | 259.03 | 2.05 | 1.32 | 3.37 | 5.27 | 39.06 | 44.33 | 216.23 | 784.89 | 1,001.12 |
| 1877--- | 30.74 | 157.11 | 187.85 | 21.21 | 449.94 | 471.15 | 127.76 | 101.19 | 228.95 | .88 | .73 | 1.61 | 5.06 | 36.58 | 41.64 | 185.65 | 745.55 | 931.20 |
| 1878--- | 26.09 | 139.74 | 165.83 | 15.43 | 424.32 | 439.75 | 117.31 | 92.04 | 209.35 | 1.22 | .62 | 1.84 | 4.71 | 35.75 | 40.46 | 164.76 | 692.47 | 857.23 |
| 1879--- | 26.39 | 124.17 | 150.56 | 12.67 | 392.54 | 405.21 | 102.09 | 83.54 | 185.63 | 1.50 | .72 | 2.22 | 4.38 | 36.62 | 41.00 | 147.03 | 637.59 | 784.62 |
| 1880--- | 27.55 | 136.12 | 163.67 | 10.75 | 379.84 | 390.59 | 103.62 | 79.19 | 182.81 | 1.76 | .42 | 2.18 | 5.30 | 42.07 | 47.37 | 148.98 | 637.64 | 786.62 |
| 1881--- | 28.67 | 135.49 | 164.16 | 15.63 | 378.48 | 394.11 | 104.63 | 81.15 | 185.78 | 1.18 | 1.01 | 2.19 | 6.63 | 46.94 | 53.57 | 156.74 | 643.07 | 799.81 |
| 1882--- | 29.17 | 135.88 | 165.05 | 11.06 | 377.90 | 388.96 | 112.63 | 82.14 | 194.77 | 1.22 | 1.18 | 2.40 | 7.54 | 51.28 | 58.82 | 161.62 | 648.38 | 810.00 |
| 1883--- | 31.43 | 135.56 | 166.99 | 11.70 | 371.41 | 383.11 | 118.70 | 85.58 | 204.28 | 1.21 | 1.01 | 2.22 | 8.47 | 52.83 | 61.30 | 171.51 | 646.39 | 817.90 |
| 1884--- | 31.58 | 129.47 | 161.05 | 12.87 | 365.07 | 377.94 | 120.99 | 84.70 | 205.69 | 1.22 | .86 | 2.08 | 9.26 | 53.15 | 62.41 | 175.92 | 633.25 | 809.17 |
| 1885--- | 31.16 | 123.89 | 155.05 | 12.84 | 355.33 | 368.17 | 124.46 | 83.95 | 208.41 | 2.57 | 1.22 | 3.79 | 9.60 | 53.46 | 63.06 | 180.63 | 617.85 | 798.48 |
| 1886--- | 34.10 | 112.36 | 146.46 | 13.79 | 337.58 | 351.37 | 142.37 | 83.99 | 226.36 | 2.40 | 1.36 | 3.76 | 10.96 | 54.65 | 65.61 | 203.62 | 589.94 | 793.56 |
| 1887--- | 36.21 | 113.08 | 149.29 | 13.69 | 333.36 | 347.05 | 145.71 | 82.51 | 228.22 | 2.72 | 1.57 | 4.29 | 11.37 | 57.53 | 68.90 | 209.70 | 588.05 | 797.75 |
| 1888--- | 34.58 | 106.89 | 141.47 | 12.65 | 324.53 | 337.18 | 147.76 | 82.73 | 230.49 | 3.50 | 1.59 | 5.09 | 11.75 | 58.93 | 70.68 | 210.24 | 574.67 | 784.91 |
| 1889--- | 38.13 | 108.06 | 146.19 | 12.84 | 318.43 | 331.27 | 153.43 | 83.10 | 236.53 | 3.06 | 1.80 | 4.86 | 12.36 | 60.99 | 73.35 | 219.82 | 572.38 | 792.20 |
| 1890--- | 35.68 | 105.58 | 141.26 | 17.15 | 313.66 | 330.81 | 169.15 | 85.69 | 254.84 | 4.72 | 1.95 | 6.67 | 13.61 | 61.70 | 75.31 | 240.31 | 568.58 | 808.89 |
| 1891--- | 39.79 | 101.39 | 141.18 | 20.38 | 288.32 | 308.70 | 203.43 | 85.42 | 288.85 | 4.01 | 2.26 | 6.27 | 14.89 | 62.22 | 77.11 | 282.50 | 539.61 | 822.11 |
| 1892--- | 38.01 | 105.95 | 143.96 | 17.95 | 298.71 | 316.66 | 193.66 | 90.63 | 284.29 | 4.32 | 2.23 | 6.55 | 16.70 | 63.15 | 79.85 | 270.64 | 560.67 | 831.31 |
| 1893--- | 39.88 | 105.44 | 145.32 | 16.07 | 304.90 | 320.97 | 193.98 | 99.29 | 293.27 | 3.57 | 1.79 | 5.36 | 17.20 | 63.46 | 80.66 | 270.70 | 574.88 | 845.58 |
| 1894--- | 41.16 | 92.97 | 134.13 | 17.85 | 297.16 | 315.01 | 194.75 | 93.96 | 288.71 | 3.54 | 1.46 | 5.00 | 18.66 | 63.14 | 81.80 | 275.96 | 548.69 | 824.65 |
| 1895--- | 35.03 | 92.84 | 127.87 | 15.10 | 306.75 | 321.85 | 198.03 | 99.09 | 297.12 | 3.51 | 1.27 | 4.78 | 19.18 | 62.39 | 81.57 | 270.85 | 562.34 | 833.19 |
| 1896--- | 33.87 | 87.06 | 120.93 | 16.36 | 294.29 | 310.65 | 201.21 | 98.72 | 299.93 | 2.72 | 1.31 | 4.03 | 18.78 | 62.36 | 81.14 | 272.94 | 543.74 | 816.68 |
| 1897--- | 32.48 | 84.07 | 116.55 | 14.80 | 293.30 | 308.10 | 192.11 | 97.94 | 290.05 | 2.93 | 1.12 | 4.05 | 18.63 | 62.31 | 80.94 | 260.95 | 538.74 | 799.69 |
| 1898--- | 29.90 | 84.20 | 114.10 | 14.89 | 284.88 | 299.77 | 186.27 | 97.28 | 283.55 | 1.39 | 1.04 | 2.43 | 17.33 | 61.29 | 78.62 | 249.78 | 528.69 | 778.47 |
| 1899--- | 73.62 | 109.91 | 183.53 | 16.82 | 297.69 | 314.51 | 271.43 | 102.31 | 373.74 | 1.38 | .97 | 2.35 | 18.40 | 60.67 | 79.07 | 381.65 | 571.55 | 953.20 |
| 1900--- | 60.16 | 95.77 | 155.93 | 12.54 | 252.83 | 265.37 | 211.81 | 91.19 | 303.00 | 3.72 | 1.09 | 4.81 | 18.73 | 61.90 | 80.63 | 306.96 | 502.78 | 809.74 |
| 1901--- | 83.37 | 117.71 | 201.08 | 14.18 | 296.82 | 311.00 | 265.56 | 110.99 | 376.55 | 19.94 | 1.56 | 21.50 | 25.14 | 63.96 | 89.10 | 408.19 | 591.04 | 999.23 |
| 1902--- | 88.11 | 118.98 | 207.09 | 14.92 | 297.14 | 312.06 | 282.83 | 113.44 | 396.27 | 21.19 | 1.52 | 22.71 | 26.44 | 65.72 | 92.16 | 433.49 | 596.80 | 1,030.29 |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1903--- | 90.40 | 127.22 | 217.62 | 16.11 | 325.27 | 341.38 | 297.34 | 117.24 | 414.58 | 14.12 | 1.05 | 15.17 | 27.06 | 67.25 | 94.31 | 445.03 | 638.03 | 1,083.06 |
| 1904--- | 83.26 | 128.42 | 211.68 | 16.01 | 325.04 | 341.05 | 299.45 | 120.23 | 419.68 | 12.09 | .94 | 13.03 | 26.21 | 68.82 | 95.03 | 437.02 | 643.45 | 1,080.47 |
| 1905[6]-- | 82.94 | 131.03 | 213.97 | 15.67 | 326.76 | 342.43 | 304.01 | 124.60 | 428.61 | 12.18 | .76 | 12.94 | 27.19 | 70.54 | 97.73 | 441.99 | 653.69 | 1,095.68 |
| 1906--- | 93.33 | 134.85 | 228.18 | 15.66 | 327.58 | 343.24 | 312.04 | 127.81 | 439.85 | 11.99 | .67 | 12.66 | 28.80 | 73.93 | 102.73 | 461.82 | 664.84 | 1,126.66 |
| 1907--- | 102.69 | 142.64 | 245.33 | 16.61 | 374.86 | 391.47 | 355.72 | 141.35 | 497.07 | 10.05 | .56 | 10.61 | 29.69 | 77.80 | 107.49 | 514.76 | 737.21 | 1,251.97 |
| 1908--- | 96.62 | 146.96 | 243.58 | 16.17 | 375.86 | 392.03 | 354.20 | 144.61 | 498.81 | 18.11 | .57 | 18.68 | 29.63 | 80.77 | 110.40 | 514.73 | 748.77 | 1,263.50 |
| 1909--- | 181.11 | 252.10 | 433.21 | 26.63 | 627.57 | 654.20 | 603.91 | 245.43 | 849.34 | 34.44 | .95 | 35.39 | 49.20 | 137.31 | 186.51 | 895.29 | 1,263.36 | 2,158.65 |
| 1910--- | 188.21 | 266.71 | 454.92 | 27.84 | 627.41 | 655.25 | 620.79 | 251.39 | 872.18 | 29.53 | .82 | 30.35 | 49.50 | 137.52 | 187.02 | 915.87 | 1,283.85 | 2,199.72 |
| 1911--- | 196.97 | 265.75 | 462.72 | 30.57 | 658.43 | 689.00 | 680.16 | 260.86 | 941.02 | 29.70 | .86 | 30.56 | 53.47 | 141.56 | 195.03 | 990.87 | 1,327.46 | 2,318.33 |
| 1912--- | 205.57 | 265.34 | 470.91 | 30.30 | 661.46 | 691.76 | 688.82 | 262.26 | 951.08 | 26.46 | 1.27 | 27.73 | 56.36 | 145.83 | 202.19 | 1,007.51 | 1,336.16 | 2,343.67 |
| 1913--- | 231.97 | 277.65 | 509.62 | 30.27 | 665.42 | 695.69 | 707.78 | 269.00 | 976.78 | 27.70 | 1.67 | 29.37 | 59.17 | 151.73 | 210.90 | 1,056.89 | 1,365.47 | 2,422.36 |
| 1914--- | 229.75 | 274.38 | 504.13 | 30.05 | 664.52 | 694.57 | 728.43 | 278.35 | 1,006.78 | 29.18 | 2.01 | 31.19 | 61.44 | 157.86 | 219.30 | 1,078.85 | 1,377.12 | 2,455.97 |
| 1915[7]-- | 232.07 | 275.75 | 507.82 | 30.02 | 666.84 | 696.86 | 774.02 | 277.84 | 1,051.86 | 25.64 | 1.68 | 27.32 | 61.09 | 157.43 | 218.52 | 1,122.84 | 1,379.54 | 2,502.38 |
| 1916[8]-- | 231.02 | 277.93 | 508.95 | 29.21 | 668.48 | 697.69 | 769.40 | 281.67 | 1,051.07 | 24.81 | 1.45 | 26.26 | 60.74 | 157.38 | 218.12 | 1,115.18 | 1,386.91 | 2,502.09 |
| 1917[9]-- | 252.76 | 287.30 | 540.06 | 30.87 | 692.42 | 723.29 | 780.70 | 287.42 | 1,068.12 | 23.77 | 2.69 | 26.46 | 61.58 | 158.48 | 220.06 | 1,149.68 | 1,428.31 | 2,577.99 |
| 1918--- | 260.71 | 323.28 | 583.99 | 30.59 | 676.17 | 706.76 | 785.48 | 290.77 | 1,076.25 | 29.90 | 4.35 | 34.25 | 63.55 | 161.29 | 224.84 | 1,170.23 | 1,455.86 | 2,626.09 |
| 1919[10]- | 398.85 | 507.79 | 906.64 | 44.73 | 1,117.41 | 1,162.14 | 1,218.17 | 455.68 | 1,673.85 | 26.76 | 8.27 | 35.03 | 98.75 | 233.77 | 332.52 | 1,787.26 | 2,322.92 | 4,110.18 |
| 1920[11]- | 405.62 | 523.69 | 929.31 | 53.36 | 1,207.40 | 1,260.76 | 1,208.84 | 461.15 | 1,669.99 | 28.85 | 10.16 | 39.01 | 100.60 | 235.28 | 335.88 | 1,797.27 | 2,437.68 | 4,234.95 |
| 1921[12]- | 440.66 | 474.82 | 915.48 | 54.94 | 1,151.82 | 1,206.76 | 1,221.54 | 466.99 | 1,688.53 | 37.69 | 10.64 | 48.33 | 98.76 | 243.81 | 342.57 | 1,853.59 | 2,348.08 | 4,201.67 |
| 1922--- | 394.31 | 426.69 | 821.00 | 50.34 | 1,028.31 | 1,078.65 | 1,223.13 | 476.20 | 1,699.33 | 45.17 | 9.96 | 55.13 | 96.82 | 249.57 | 346.39 | 1,809.77 | 2,190.73 | 4,000.50 |
| 1923--- | 394.73 | 407.11 | 801.84 | 55.75 | 984.13 | 1,039.88 | 1,351.91 | 487.29 | 1,839.20 | 46.37 | 9.06 | 55.43 | 98.52 | 255.64 | 354.16 | 1,947.28 | 2,143.23 | 4,090.51 |
| 1924[13]- | 393.64 | 389.24 | 732.88 | 55.15 | 974.41 | 1,029.56 | 1,353.92 | 497.67 | 1,851.59 | 46.28 | 11.15 | 57.43 | 104.55 | 255.87 | 360.42 | 1,953.54 | 2,128.34 | 4,081.88 |
| 1925[14]- | 412.74 | 383.36 | 796.10 | 57.63 | 972.77 | 1,030.40 | 1,423.55 | 512.96 | 1,936.51 | 45.95 | 13.79 | 59.74 | 110.92 | 261.10 | 372.02 | 2,050.79 | 2,143.98 | 4,194.77 |
| 1926[15]- | 368.82 | 363.88 | 732.70 | 56.13 | 964.08 | 1,020.21 | 1,480.60 | 526.12 | 2,006.72 | 44.07 | 15.92 | 59.99 | 116.05 | 259.91 | 375.96 | 2,065.67 | 2,129.91 | 4,195.58 |
| 1927[16]- | 790.23 | 693.28 | 1,483.51 | 122.76 | 1,735.15 | 1,857.91 | 3,437.36 | 1,111.63 | 4,548.99 | 85.45 | 31.12 | 116.57 | 232.12 | 522.90 | 755.02 | 4,667.92 | 4,094.08 | 8,762.00 |
| 1928[17]- | 689.87 | 633.88 | 1,323.75 | 137.17 | 1,712.18 | 1,849.35 | 3,199.07 | 1,103.88 | 4,302.95 | 89.18 | 28.83 | 118.01 | 223.61 | 515.18 | 738.79 | 4,338.89 | 3,993.95 | 8,332.85 |
| 1929[18]- | 675.69 | 641.32 | 1,317.01 | 145.27 | 1,709.16 | 1,854.43 | 3,285.97 | 1,123.69 | 4,409.66 | 76.02 | 23.03 | 99.05 | 221.34 | 511.92 | 733.26 | 4,404.29 | 4,009.12 | 8,413.41 |
| 1930[19]- | 769.84 | 606.19 | 1,376.03 | 138.13 | 1,665.85 | 1,803.98 | 3,320.96 | 1,128.28 | 4,449.24 | 70.81 | 23.80 | 94.61 | 216.74 | 503.46 | 720.20 | 4,516.48 | 3,927.58 | 8,444.06 |
| 1931[20]- | 922.27 | 545.95 | 1,468.22 | 102.36 | 1,420.12 | 1,522.48 | 2,475.50 | 1,046.42 | 3,521.92 | 61.74 | 24.51 | 86.25 | 194.90 | 464.03 | 658.93 | 3,756.78 | 3,501.03 | 7,257.80 |
| 1932[21]- | 814.46 | 458.82 | 1,273.28 | 75.38 | 1,296.33 | 1,371.71 | 1,837.25 | 962.11 | 2,799.36 | 55.79 | 22.00 | 77.79 | 172.50 | 401.13 | 573.63 | 2,955.38 | 3,140.39 | 6,905.77 |
| 1933[22] | 784.34 | 411.29 | 1,195.63 | 74.02 | 1,233.94 | 1,307.96 | 1,765.04 | 930.97 | 2,696.01 | 65.72 | 29.22 | 94.94 | 157.43 | 350.93 | 508.36 | 2,846.55 | 2,956.34 | 5,802.90 |
| 1934[24] | 670.23 | 411.92 | 1,082.15 | 74.02 | 1,209.93 | 1,283.95 | 1,753.90 | 913.97 | 2,667.87 | 62.57 | 25.84 | 88.41 | 156.64 | 333.24 | 489.88 | 2,717.35 | 2,894.90 | 5,612.26 |
| 1935[23,24] | 522.56 | 419.57 | 942.13 | 79.35 | 1,174.96 | 1,254.31 | 1,670.03 | 875.97 | 2,546.00 | 47.23 | 28.95 | 76.18 | 143.88 | 305.21 | 449.09 | 2,463.05 | 2,804.66 | 5,267.71 |
| 1936[23,24] | 486.78 | 426.85 | 913.63 | 74.92 | 1,171.58 | 1,246.50 | 1,629.18 | 877.29 | 2,506.47 | 47.29 | 30.88 | 78.17 | 138.91 | 269.46 | 408.37 | 2,377.08 | 2,776.06 | 5,153.14 |

Footnotes on pp. 270-71.

## TABLE XXI

## TOTAL ASSESSED VALUATION, PROPERTY TAXES EXTENDED FOR ALL PURPOSES, NET STATE REVENUES, AND STATE PROPERTY TAX RATE

For the Period 1839-1936

Adequate and pertinent statistics reflecting the scope and operation of the Illinois revenue system since the admission of the State into the Union are difficult to obtain. For the first twenty years of statehood, only fragmentary data are available, but beginning with 1839 it is possible to obtain assessed valuations,the State tax rate,and net revenue receipts of the state government. After 1870, one additional series, total property taxes extended, may be added. These four series furnish a skeleton about which a history of the State and local revenue system might be written. Other information is needed to elaborate on the tendencies indicated in these series. Property tax collections,levies for current purposes only,as distinguished from those including back taxes, functional classifications of property tax levies together with a history of other sources of state and local revenues,including public borrowings, are some of the more important aspects to be considered. Many of these details are covered in Special Report No.4, The Illinois Revenue System,1818-1936, published by the Tax Commission during 1936. Table XXI aims merely to show concisely the growth and fluctuations in assessed valuations, property taxes, and net State revenues.

In considering the assessed valuations during this period it must be recognized that variations in the legal as well as the actual assessment ratio account for many of the characteristics of the series. The legal assessment ratios are shown in paragraph one of the source note. Allowance can readily be made for these de jure changes but no practical procedure is available to take care of de facto changes. While some uncoordinated efforts have been made to obtain estimates of the average assessment ratios in scattered years, these attempts have technical shortcomings that make the results of little value. Taken with its limitations in mind, the series for assessed valuations shows an increase of one hundred fold from 1839 to 1934 and the all-time peak of 1927 was 50 per cent greater than the 1934 total. Expressed somewhat differently, assessments increased almost 15,000 per cent between 1839 and 1927; they decreased approximately 36 per cent between 1927 and 1933.

Total property taxes extended are shown for 1860, 1870, 1872, and each year thereafter. As noted in the column heading they include levies for all units of government. These figures reflect with a good deal of accuracy changes in the cost of state and local government. Their most serious limitation is due to changes in the price level during the period. No correction has been introduced to allow for such fluctuations. Additional limitations are the failure to show the amount of delinquency on the levies extended, the inclusion of back tax extensions from 1839 through 1926,and the omission of revenue received from sources other than the property tax. During periods of prosperity and depression these factors operate in such a way as to alter the facts as they appear in this table. The increase in delinquency, the extension of large amounts of back tax, and the increased dependence on borrowing operations and other sources of revenue are all relevant facts unreflected in the statement of gross property tax extensions. During the past decade the State government has moved rapidly from a large measure of reliance on the property tax to complete independence of it. This is all the more remarkable because it has been accompanied by an extension of the State's activity along several lines.

The movements of the State tax rate reflect the financial needs of the government, the growth in assessed valuations, changes in assessment ratios and the development of other sources of revenue. Thus while assessments were increasing one hundred and fifty fold (1839-1927), the State rate had hardly doubled. The rapid and wide fluctuations in the rate indicate the lack of a well stabilized financial policy and/or the use of the property tax as the elastic element in the State's fiscal system.

The net state revenues published here through the courtesy of the Social Science Research Committee of the University of Chicago, afford an authentic record of the growth in the State's fiscal system. From receipts in the neighborhood of $50,000 annually in 1839,the course of events augmented them almost seventeen hundred fold to $84,670,000 in 1930. The most rapid period of growth was in the earlier years; by 1850 a twelve-fold increase had taken place. In the next decade the increase was four times and after attaining a level of a little over $3,000,000 in 1864 the magnitude of State revenues remained unchanged until almost the end of the century. Since that time the rate of change has accelerated (doubled 1900-1910; tripled 1910-1920, and again in 1920-1930). The recent tendencies in State revenues not only reflect the general expansion of government activities, but also the assumption by the State of some functions formerly performed by local units.

## TABLE XXI

## TOTAL ASSESSED VALUATION, PROPERTY TAXES EXTENDED FOR ALL PURPOSES, NET STATE REVENUES, AND STATE PROPERTY TAX RATE

### FOR THE PERIOD 1839-1936

| Year | Equalized assessed value of all property (State and locally assessed) (Millions of dollars) | Total taxes extended (State, county, city, township, school, etc.) (Includes back taxes through 1926) (Millions of dollars) | State tax rate in cents (per hundred dollars valuation) | Net State revenues (Excluding trust funds, receipts from borrowings, refunds received and offsets for refunds paid) (Millions of dollars) | Population U.S.Census |
|---|---|---|---|---|---|
| 1839 | $58.89 | --- | 20 | $ .05 | --- |
| 1840 | 58.75 | --- | 20 | .11 | 476,183 |
| 1841 | 70.17 | --- | 30 | .10 | --- |
| 1842 | 72.61 | --- | 15 | .20 | --- |
| 1843 | 72.42 | --- | 20 | .19 | --- |
| 1844 | 75.75 | --- | 20 | .13 | --- |
| 1845 | 82.33 | --- | 30 | .15 | --- |
| 1846 | 88.82 | --- | 35 | .22 | --- |
| 1847 | 92.21 | --- | 37 | .27 | --- |
| 1848 | 102.13 | --- | 37 | .31 | --- |
| 1849 | 105.43 | --- | 58 | .33 | --- |
| 1850 | 119.87 | --- | 58 | .60 | 851,470 |
| 1851 | 137.82 | --- | 60⅓ | .69 | --- |
| 1852 | 149.29 | --- | 60⅓ | .76 | --- |
| 1853 | 225.16 | --- | 49⅓ | .88 | --- |
| 1854 | 252.76 | --- | 49⅓ | 1.32 | --- |
| 1855 | 334.40 | --- | 67 | 1.40 | --- |
| 1856 | 349.95 | --- | 67 | 2.35 | --- |
| 1857 | 407.48 | --- | 67 | 2.30 | --- |
| 1858 | 403.14 | --- | 67 | 2.70 | --- |
| 1859 | 366.70 | --- | 67 | 2.41 | --- |
| 1860 | 367.23 | $6.12 | 67 | 2.23 | 1,711,951 |
| 1861 | 330.82 | --- | 40 | 2.15 | --- |
| 1862 | 312.92 | --- | 40 | 1.94 | --- |
| 1863 | 332.00 | --- | 72 | 1.52 | --- |
| 1864 | 356.88 | --- | 72 | 3.14 | --- |
| 1865 | 392.33 | --- | 72 | 3.14 | --- |
| 1866 | 410.80 | --- | 70 | 3.13 | --- |
| 1867 | 504.68 | --- | 77 | 3.08 | --- |
| 1868 | 471.55 | --- | 65 | 4.15 | --- |
| 1869 | 489.10 | --- | 130 | 3.49 | --- |
| 1870 | 480.66 | 21.83 | 65 | 6.16 | 2,539,891 |
| 1871 | 505.68 | --- | 90 | 3.73 | --- |
| 1872 | 510.89 | 19.82 | 75 | 4.25 | --- |
| 1873 | 1,355.40 | 21.96 | 36 | 4.58 | --- |
| 1874 | 1,194.46 | 21.55 | 24 | 3.90 | --- |
| 1875 | 1,085.54 | 29.01 | 30 | 3.11 | --- |
| 1876 | 1,001.12 | 28.69 | 28 | 3.32 | --- |
| 1877 | 931.20 | 30.25 | 36 | 3.01 | --- |
| 1878 | 857.24 | 29.20 | 33 | 3.69 | --- |
| 1879 | 784.62 | 24.26 | 27 | 3.16 | --- |
| 1880 | 786.62 | 24.53 | 36 | 2.97 | 3,077,871 |
| 1881 | 799.81 | 24.99 | 48 | 3.27 | --- |
| 1882 | 810.00 | 25.78 | 36 | 4.24 | --- |
| 1883 | 817.90 | 28.06 | 32 | 3.33 | --- |
| 1884 | 809.17 | 27.98 | 35 | 3.00 | --- |
| 1885 | 798.48 | 29.45 | 42 | 3.20 | --- |
| 1886 | 793.56 | 28.96 | 35 | 3.62 | --- |
| 1887 | 797.75 | 30.98 | 53 | 3.20 | --- |
| 1888 | 784.91 | 30.47 | 44 | 4.69 | --- |
| 1889 | 792.20 | 30.82 | 38 | 3.83 | --- |
| 1890 | 808.89 | 33.99 | 36 | 3.57 | 3,826,352 |
| 1891 | 822.11 | 36.04 | 33 | 4.35 | --- |
| 1892 | 831.31 | 39.05 | 31 | 3.34 | --- |
| 1893 | 845.58[1] | 40.07 | 31 | 3.23 | --- |
| 1894 | 824.65 | 40.74 | 31 | 3.31 | --- |

TABLE XXI - Concluded

| Year | Equalized assessed value of all property (State and locally assessed) (Millions of dollars) | Total taxes extended (State, county, city, township school, etc.) (Includes back taxes through 1926) (Millions of dollars) | State tax rate in cents (per hundred dollars valuation) | Net State revenues (Excluding trust funds, receipts from borrowings, refunds received and offsets for refunds paid) (Millions of dollars) | Population U.S.Census |
|---|---|---|---|---|---|
| 1895------------------- | $833.19[2] | $47.55 | 52 | $3.57 | --- |
| 1896------------------- | 816.68 | 45.83 | 55 | 4.68 | --- |
| 1897------------------- | 799.70 | 47.14 | 66 | 5.44 | --- |
| 1898------------------- | 778.47 | 45.91 | 56 | 5.98 | --- |
| 1899------------------- | 953.20[3] | 49.20 | 42 | 5.93 | --- |
| 1900------------------- | 809.73 | 50.24 | 50 | 5.54 | 4,821,550 |
| 1901------------------- | 999.23 | 53.01 | 50 | 6.10 | --- |
| 1902------------------- | 1,030.29 | 50.89 | 40 | 6.37 | --- |
| 1903------------------- | 1,083.05 | 56.68 | 52 | 6.17 | --- |
| 1904------------------- | 1,080.47[4] | 59.45 | 55 | 7.75 | --- |
| 1905------------------- | 1,095.68 | 62.70 | 50 | 8.16 | --- |
| 1906------------------- | 1,126.66 | 65.77 | 50 | 9.04 | --- |
| 1907------------------- | 1,251.97 | 73.71 | 50 | 7.80 | --- |
| 1908------------------- | 1,263.50 | 76.62 | 50 | 8.81 | --- |
| 1909------------------- | 2,158.65 | 83.27 | 35 | 8.86 | --- |
| 1910------------------- | 2,199.70 | 85.23 | 30 | 10.49 | 5,638,591 |
| 1911------------------- | 2,318.33 | 95.81 | 35 | 11.03 | --- |
| 1912------------------- | 2,343.67 | 93.76 | 38 | 13.75 | --- |
| 1913------------------- | 2,422.36 | 114.04 | 70 | 12.87 | --- |
| 1914------------------- | 2,455.97[5] | 112.45 | 48 | 24.50 | --- |
| 1915------------------- | 2,502.38[6] | 124.81 | 55 | 16.76 | --- |
| 1916------------------- | 2,502.09[7] | 140.45 | 80 | 20.99 | --- |
| 1917------------------- | 2,577.99[8] | 148.61 | 90 | 26.85 | --- |
| 1918------------------- | 2,626.09 | 150.00 | 75 | 31.96 | --- |
| 1919------------------- | 4,110.17 | 190.58 | 40 | 30.41 | --- |
| 1920------------------- | 4,234.95 | 214.15 | 40 | 25.68 | 6,485,280 |
| 1921------------------- | 4,201.67 | 259.50 | 45 | 38.51 | --- |
| 1922------------------- | 4,000.50 | 265.66 | 45 | 38.84 | --- |
| 1923------------------- | 4,090.51 | 288.68 | 50 | 50.52 | --- |
| 1924------------------- | 4,081.88 | 300.48 | 65 | 45.03 | --- |
| 1925------------------- | 4,194.77 | 330.44 | 85 | 51.29 | --- |
| 1926------------------- | 4,195.58 | 334.93 | 65 | 70.05 | --- |
| 1927------------------- | 8,762.00[9] | 358.92 | 30 | 74.22 | --- |
| 1928------------------- | 8,332.85[10] | 350.69 | 30 | 74.37 | --- |
| 1929------------------- | 8,413.41[11] | 398.03 | 39 | 61.80 | --- |
| 1930------------------- | 8,444.06[12] | 427.08 | 39 | 84.67 | 7,630,654 |
| 1931------------------- | 7,257.80[13] | 391.28 | 39 | 111.32 | --- |
| 1932------------------- | 6,095.77[14] | 334.32 | 50 | 88.61 | --- |
| 1933------------------- | 5,802.90[15] | 275.84 | 0 | 91.44[17] | --- |
| 1934------------------- | 5,612.26[16] | 283.29 | 0 | 124.77 | --- |
| 1935------------------- | 5,267.70 | 297.45 | 0 | 128.95 | --- |
| 1936------------------- | 5,153.14 | 317.19 | 0 | 150.65 | --- |

Assessed Value: Fairlie, *A Report on the Taxation and Revenue System of Illinois*, total assessed value, 1839-1866, p.202; total equalized assessed value, 1873-1910, p.225; Board of Equalization, *Reports*, total equalized assessed value,1867-1918; Tax Commission, *Reports*, 1919-1933. The statutory assessment ratios are as follows:

1839-1898..................Assessed at "Fair cash value."
1899-1908..................Assessed at one-fifth full value.
1909-1918..................Assessed at one-third full value.
1919-1926..................Assessed at one-half full value.
1927-1933..................Assessed at full value.

Total Taxes: U. S. Census, total taxes 1860, 1870; *Report on the Taxation and Revenue System of Illinois*, total taxes 1872-1909, p. 238; *Auditor's Reports*, total taxes charged 1910-1932. Cook County (in millions of dollars) 1929, $276.32; 1931, $307.71; 1932, $217.86 (current extension only), were obtained from the county clerk's office.

State Rate: Haig, *History of the General Property Tax in Illinois*, rates 1839-1872, p.123. The years 1852, 1855, 1857, 1859, 1861,1862,1864, are starred with this notation: "No officer of the government took it upon himself to report regularly the rate of taxation levied each year. The information given above has been gathered from widely scattered sources--all official, however. No direct statement was found to the effect that the rates marked with the asterisks were actually levied. The data in these cases are based upon laws authorizing the levies..."; *Report of the efficiency and Economy Committee*

(1915), rates 1872-1914, p. 117; Auditor's Reports, rates 1915-1932. See also Tax Commission, Special Report No. 4, The Illinois Revenue System, 1818-1936 (1936), Table 23, giving the rates by funds.

Net State Revenues: Data compiled by I. M. Labovitz, Illinois State Finance, 1818-1936 (unpublished), University of Chicago. In 1839-1875 the fiscal year ended November 30; in 1876-1919, September 30; in 1920-1933, June 30. The amount given for 1876 is for 10 months; for 1920, 9 months.

Population: Twelfth Census of the United States, Volume I, Population, Table 5, Population of the United States by Divisions and States, 1790 to 1930, pp. 10-11.

[1] Total assessment --1893-- "A mistake was made in extending assessment on the main and side track of the Chicago and South Bend Rapid Transit Co. for the year 1893. Said assessment on main track should have been extended at $20,000 per mile instead of $200,000 per mile and the assessment on side track should have been extended at $2,500 per mile instead of $25,000 per mile." Board of Equalization, Report, 1894, P. 50. The amount of $1,607,677 was deducted from the grand total.

[2] Total assessment--1895--Typographical error in Fairlie Report.

[3] Total assessment--1899--Error $100,000 Cook County railroad assessment in Fairlie Report.

[4] Railroad assessment--1904--Board of Equalization, Report, 1904, p. 276, gives the total for railroads as $93,126,732. The total should be:

| | |
|---|---|
| Equalized value of railroad track, rolling stock and improvements of right-of-way | $88,947,961 |
| Capital stock of railroads | 1,906,680 |
| Total | $90,854,641 |

[5] Total assessment--1914--Board of Equalization, Report, 1914, p. 198, shows the total $2,455,966,349, which was used. Report of the Efficiency and Economy Committee (1915), p. 112, shows $2,455,745,790.

[6] Railroad assessment--1915--Board of Equalization, Report, 1915, p. 192, omits $3,064,287 capital stock assessment.

[7] Local assessment--1916--Board of Equalization, Report, 1916, shows the local railroad assessment by railroads as $9,404,845, while the local assessment by counties shows $9,333,126, which was used here.

[8] Local assessment--1917--Board of Equalization, Report, 1917, shows the local railroad assessment by railroads as $9,592,509, while the local assessment by counties shows $9,615,440, which was used here.

[9] Total assessment--1927--Tax Commission, Report, 1927, pp. 164, 170, gives the total local assessment for railroads as $38,906,892, while the totals on pp. 30-31 show $38,786,333, used here. $54,040 was deducted from the Cook County railroad assessment by the Tax Commission (p. 295), due to an error in addition.

[10] Total assessment--1928--Tax Commission, Report, 1928, p. 251, shows the town and city lots for Woodford County $2,675,521 too large by checking with the Auditor's Report. This amount was deducted from the grand total. The railroad assessment by the Tax Commission for Cook County (p. 524) shows $202,507,302. This should be $202,207,671 by addition. The capital stock assessment of corporations other than railroads by the Tax Commission ($92,752,399)for Cook County was obtained by totaling the 2,531 corporations listed in the Tax Commission Report. The equalized assessed value of all property reported at $8,336,420,000 in Table XXII p. 603, of the 15th Annual Report has been reduced by $3,575,000. This change was made necessary because the railroad capital stock was erroneously included both in capital stock and railroad totals.

[11] Total assessment--1929--The equalized assessed value of all property reported at $8,416,980,000 in Table XXII p. 603, of the 15th Annual Report has been reduced by $3,575,000. This change was made necessary because the railroad capital stock was erroneously included both in capital stock and railroad totals.

[12] Total assessment--1930--Tax Commission, Report, 1930, p. 275. Cook County capital stock of railroads was included in the total railroad assessment and also in the capital stock assessment of corporations other than railroads. $3,500,000 was deducted from the grand total. The assessed value of town and city lots in Pope County was multiplied by 10 to obtain a figure comparable with other years, adding $274,932 to the grand total.

[13] Total assessment--1931--The equalized assessed value of all property reported at $7,261,110,000 in Table XXII p. 603, of the 15th Annual Report has been reduced by $3,300,000. This change was made necessary because the railroad capital stock was erroneously included both in capital stock and railroad totals.

[14] Total assessment--1932--Tax Commission, Report, 1932, pp. 240-241. In Lee County $11,700 was omitted in the assessment of electric railroads;in Madison County, $841,795. The equalized assessment of town and city lots in Menard County should be $1,843,115. This reduces the grand total $888,555. The equalized assessed value of all property reported at $6,091,370,000 in Table XXII p. 603, of the 15th Annual Report has been amended to include an assessment against the Pullman Company amounting to $4,400,479. This amount was certified late as omitted property.

[15] Total assessment--1933--The data for the 1933 local assessment were obtained from the county abstracts filed with the Tax Commission. The equalized assessed value of all property reported at $5,800,100,000 in Table XXII p. 603, of the 15th Annual Report has been amended to include an assessment against the Pullman Company amounting to $2,330,000. This amount was certified late as omitted property. Capital stock assessments made against Cook County insurance companies were also certified late, but are not included.

[16] A Capital stock assessment amounting to $3,474,000 is included in the total as reported. This was later certified as omitted property. Cook County insurance company assessments are not included.

[17] Table XXII p. 603, of the 15th Annual Report reported net State revenues at $90,000,000. This was a preliminary estimate and has been revised to accord with the final data.

## TABLES XXII AND XXIII

## STATE AND LOCAL ASSESSMENTS OF REAL AND PERSONAL PROPERTY IN ILLINOIS, BY COUNTIES

### Assessment Years 1935 and 1936

These tables afford a summary for each county of the State of the aggregate real and personal property assessment. The grand total in the last column is the total property tax base and includes local as well as state assessments. Since the state tax rate has been eliminated no equalization of assessments between counties has been made; therefore, the local assessments do not reflect full value or any uniform percentage thereof. The traditional assessment ratios reported as used in most of the counties vary all the way from 25 per cent to 100 per cent. In general, the lower ratios are employed in the wealthier farming districts and metropolitan areas while many rural areas and a large section of the southern part of the State use equalization factors of 50 per cent or more. The Tax Commission assessments on railroads and capital stock were uniformly equalized at 37 per cent.

The figures in the tables cannot be regarded as furnishing an approximation to the total wealth of the State or the various counties. In addition to the undervaluation attendant upon the use of fractional assessment ratios, the tax roll fails to include large amounts of tangible and intangible personalty that escape taxation through the failure of the administrative machinery to function effectively and the ease with which holders of these classes of property can evade and avoid assessment. Furthermore large amounts of real and personal property are accorded legal exemption and add a considerable sum to the total of underassessed and omitted property. The details behind the totals in these tables can be found in Appendix Tables I, II, III, IV, V.VIII.IX and XV.

## TABLE XXII

## STATE AND LOCAL ASSESSMENTS OF REAL AND PERSONAL PROPERTY IN ILLINOIS BY COUNTIES

Assessment Year 1935

| County | Total local assessment | Total railroad assessment by Tax Commission | Total capital stock assessment by Tax Commission | Grand total |
|---|---|---|---|---|
| Adams | $52,234,005 | $2,890,468 | $3,784,760 | $58,909,233 |
| Alexander | 10,763,237 | 1,807,672 | 51,980 | 12,622,889 |
| Bond | 9,926,810 | 1,940,786 | 17,850 | 11,885,446 |
| Boone | 16,300,623 | 1,362,147 | 1,490 | 17,664,260 |
| Brown | 6,804,311 | 251,063 | --- | 7,055,374 |
| Bureau | 25,993,546 | 6,364,351 | 8,440 | 32,366,337 |
| Calhoun | 5,818,275 | --- | --- | 5,818,275 |
| Carroll | 15,793,600 | 3,624,762 | 203,100 | 19,621,462 |
| Cass | 13,024,806 | 1,288,061 | 5,200 | 14,318,067 |
| Champaign | 50,776,063 | 3,384,520 | 17,470 | 54,178,053 |
| Christian | 28,948,810 | 3,127,715 | 450 | 32,076,975 |
| Clark | 10,360,808 | 1,562,573 | 10,140 | 11,933,521 |
| Clay | 7,051,578 | 1,681,688 | 720 | 8,733,986 |
| Clinton | 13,769,480 | 2,376,588 | 390 | 16,146,458 |
| Coles | 18,592,174 | 2,514,488 | 46,580 | 21,153,242 |
| Cook | 2,281,653,079 | 134,162,330 | 47,228,891 | 2,463,044,300 |
| Crawford | 11,753,517 | 946,436 | 9,180 | 12,709,133 |
| Cumberland | 4,637,608 | 1,392,481 | 890 | 6,030,979 |
| DeKalb | 32,456,534 | 4,485,137 | 120,610 | 37,062,281 |
| DeWitt | 15,058,920 | 1,992,391 | 233,200 | 17,284,511 |
| Douglas | 14,919,055 | 2,033,386 | --- | 16,952,441 |
| DuPage | 58,143,409 | 5,923,242 | 176,180[1] | 64,242,831 |
| Edgar | 19,375,184 | 3,290,146 | 8,590 | 22,673,920 |
| Edwards | 4,559,700 | 595,096 | --- | 5,154,796 |
| Effingham | 10,574,088 | 2,267,867 | 9,440 | 12,851,395 |
| Fayette | 10,703,394 | 1,753,004 | 2,300 | 12,458,698 |
| Ford | 16,788,571 | 1,576,443 | 1,910 | 18,366,924 |
| Franklin | 14,016,580 | 2,953,461 | 9,370 | 16,979,411 |
| Fulton | 31,728,670 | 2,994,700 | 8,330 | 34,731,700 |
| Gallatin | 4,160,674 | 594,849 | 490 | 4,756,013 |
| Greene | 14,238,457 | 1,501,146 | --- | 15,739,603 |
| Grundy | 15,633,424 | 3,515,898 | 3,110 | 19,152,432 |
| Hamilton | 3,734,305 | 724,857 | --- | 4,459,162 |
| Hancock | 25,045,838 | 2,070,221 | 38,570 | 27,154,629 |
| Hardin | 2,898,275 | 135,297 | 2,110 | 3,035,682 |
| Henderson | 10,713,731 | 2,701,506 | --- | 13,415,237 |
| Henry | 41,826,195 | 3,414,254 | 173,900 | 45,414,349 |
| Iroquois | 38,116,008 | 3,853,450 | 21,030 | 41,990,488 |
| Jackson | 11,349,595 | 2,416,562 | 103,650 | 13,869,807 |
| Jasper | 5,618,532 | 717,609 | 2,520 | 6,338,661 |
| Jefferson | 9,864,365 | 3,199,890 | 1,570 | 13,065,825 |
| Jersey | 8,925,855 | 690,245 | 6,830 | 9,622,930 |
| JoDaviess | 16,726,465 | 2,183,924 | 15,190 | 18,925,579 |
| Johnson | 3,399,611 | 1,681,561 | 450 | 5,081,622 |
| Kane | 78,616,540 | 6,065,991 | 240,880 | 84,923,411 |
| Kankakee | 27,542,335 | 4,019,817 | 43,310 | 31,605,462 |
| Kendall | 11,585,075 | 1,377,106 | 203,860 | 13,166,041 |
| Knox | 48,913,574 | 6,657,688 | 175,830 | 55,747,092 |
| Lake | 76,845,908 | 7,079,295 | 442,002[2] | 84,367,205 |
| LaSalle | 75,450,953 | 7,905,634 | 149,620 | 83,506,207 |
| Lawrence | 10,294,528 | 1,319,755 | --- | 11,614,283 |
| Lee | 31,042,011 | 3,324,588 | 2,628,740 | 36,995,339 |
| Livingston | 38,950,741 | 4,542,926 | 324,640 | 43,818,307 |
| Logan | 30,983,150 | 3,047,642 | 13,750 | 34,044,542 |
| McDonough | 23,804,180 | 1,868,375 | --- | 25,672,555 |

TABLE XXII - Concluded

| County | Total local assessment | Total railroad assessment by Tax Commission | Total capital stock assessment by Tax Commission | Grand total |
|---|---|---|---|---|
| McHenry-------- | $32,467,040 | $3,015,955 | $17,420 | $35,500,415 |
| McLean--------- | 59,357,784 | 4,953,390 | 901,955 | 65,213,129 |
| Macon---------- | 52,773,612 | 4,228,424 | 34,470 | 57,036,506 |
| Macoupin------- | 19,107,672 | 5,050,198 | 10,400 | 24,168,270 |
| Madison-------- | 78,546,707 | 14,126,992 | 430,696[3] | 93,104,395 |
| Marion--------- | 14,541,648 | 2,281,363 | 62,600 | 16,885,611 |
| Marshall------- | 13,472,181 | 1,954,628 | 8,550 | 15,435,359 |
| Mason---------- | 14,921,749 | 1,739,523 | 18,690 | 16,679,962 |
| Massac--------- | 5,332,048 | 1,201,961 | --- | 6,534,009 |
| Menard--------- | 12,560,480 | 1,454,464 | 1,700 | 14,016,644 |
| Mercer--------- | 16,847,938 | 1,458,130 | 14,360 | 18,320,428 |
| Monroe--------- | 12,411,760 | 1,323,682 | 5,430 | 13,740,872 |
| Montgomery----- | 19,556,611 | 4,539,128 | 6,990 | 24,102,729 |
| Morgan--------- | 28,948,350 | 2,480,448 | 123,190 | 31,551,988 |
| Moultrie------- | 12,036,445 | 1,692,726 | 460 | 13,729,631 |
| Ogle----------- | 28,690,635 | 4,277,119 | 25,640 | 32,993,394 |
| Peoria--------- | 99,362,707 | 6,936,125 | 3,364,940 | 109,663,772 |
| Perry---------- | 13,278,660 | 1,369,586 | --- | 14,648,246 |
| Piatt---------- | 18,057,665 | 2,432,181 | 4,381,030 | 24,870,876 |
| Pike----------- | 12,783,636 | 2,063,444 | 2,560 | 14,849,640 |
| Pope----------- | 3,023,295 | 456,546 | 1,160 | 3,481,001 |
| Pulaski-------- | 5,168,381 | 689,307 | 1,420 | 5,859,108 |
| Putnam--------- | 3,969,049 | 521,040 | 120 | 4,490,209 |
| Randolph------- | 14,684,437 | 2,208,349 | 440 | 16,893,226 |
| Richland------- | 7,273,260 | 967,098 | 6,860 | 8,247,218 |
| Rock Island---- | 57,916,940 | 3,849,546 | 1,181,690 | 62,948,176 |
| St. Clair------ | 108,441,412 | 17,405,063 | 2,335,275 | 128,181,750 |
| Saline--------- | 9,923,018 | 1,729,424 | 47,300 | 11,699,742 |
| Sangamon------- | 75,741,209 | 7,491,508 | 105,280 | 83,337,997 |
| Schuyler------- | 8,070,258 | 739,993 | 240 | 8,810,491 |
| Scott---------- | 7,640,785 | 757,031 | 14,800 | 8,412,616 |
| Shelby--------- | 17,908,083 | 3,112,620 | --- | 21,020,703 |
| Stark---------- | 11,971,810 | 1,099,352 | --- | 13,071,162 |
| Stephenson----- | 33,612,944 | 2,061,753 | 162,315 | 35,837,012 |
| Tazewell------- | 39,650,590 | 6,197,771 | 1,005,830 | 46,854,191 |
| Union---------- | 8,233,805 | 1,069,534 | 2,800 | 9,306,139 |
| Vermilion------ | 53,995,775 | 8,096,864 | 11,220 | 62,103,859 |
| Wabash--------- | 7,525,995 | 1,055,873 | 17,370 | 8,599,238 |
| Warren--------- | 20,158,990 | 3,041,712 | 1,270 | 23,201,972 |
| Washington----- | 12,238,142 | 927,466 | 1,360 | 13,166,968 |
| Wayne---------- | 7,841,761 | 1,080,821 | 2,820 | 8,925,402 |
| White---------- | 4,913,301 | 1,691,102 | 4,100 | 6,608,503 |
| Whiteside------ | 31,325,887 | 4,108,383 | 19,590 | 35,453,860 |
| Will----------- | 62,286,778 | 11,034,823 | 4,586,930 | 77,908,531 |
| Williamson----- | 13,857,064 | 2,676,570 | 16,980 | 16,550,614 |
| Winnebago------ | 67,353,915 | 3,131,047 | 690,730 | 71,175,692 |
| Woodford------- | 19,036,255 | 966,016 | 890 | 20,003,161 |
| Total Downstate | $2,475,972,148 | $299,736,837 | $28,950,493[3] | $2,804,659,478 |
| Entire State--- | $4,757,625,227 | $433,899,167 | $76,179,384 | $5,267,703,778 |

[1] Includes $55,500 certified as omitted property.
[2] Includes $21,822 certified as omitted property.
[3] Includes $174,216 certified as omitted property.

## TABLE XXIII

## STATE AND LOCAL ASSESSMENTS OF REAL AND PERSONAL PROPERTY IN ILLINOIS BY COUNTIES

Assessment Year 1936

| County | Total local assessment | Total railroad assessment by Tax Commission | Total capital stock assessment by Tax Commission | Grand total |
|---|---|---|---|---|
| Adams | $52,446,838 | $2,112,224 | $4,165,670 | $58,724,732 |
| Alexander | 10,499,711 | 1,780,862 | 92,090 | 12,372,663 |
| Bond | 10,031,105 | 2,003,726 | 11,625 | 12,046,456 |
| Boone | 16,378,887 | 963,140 | 1,550 | 17,343,577 |
| Brown | 6,838,763 | 350,666 | --- | 7,189,429 |
| Bureau | 25,924,196 | 4,951,229 | 10,320 | 30,885,745 |
| Calhoun | 5,766,810 | --- | 1,850 | 5,768,660 |
| Carroll | 16,014,935 | 2,908,872 | 181,820 | 19,105,627 |
| Cass | 12,986,735 | 1,412,598 | 4,445 | 14,403,778 |
| Champaign | 50,828,603 | 3,056,028 | 33,355 | 53,917,986 |
| Christian | 29,060,894 | 2,865,186 | 4,370 | 31,930,450 |
| Clark | 10,460,029 | 1,803,753 | 5,050 | 12,268,832 |
| Clay | 6,928,016 | 1,531,882 | 5,030 | 8,464,928 |
| Clinton | 13,789,911 | 1,997,714 | --- | 15,787,625 |
| Coles | 18,462,936 | 2,165,977 | 103,310 | 20,732,223 |
| Cook | 2,200,276,999 | 129,512,422 | 47,286,083 | 2,377,075,504 |
| Crawford | 11,620,749 | 1,024,034 | 76,155 | 12,720,938 |
| Cumberland | 4,508,991 | 1,504,603 | --- | 6,013,594 |
| DeKalb | 32,672,205 | 3,424,596 | 144,175 | 36,240,976 |
| DeWitt | 15,104,180 | 1,647,320 | 135,690 | 16,887,190 |
| Douglas | 16,395,243 | 1,597,875 | 2,275 | 17,995,393 |
| DuPage | 58,788,302 | 4,778,809 | 117,570 | 63,684,681 |
| Edgar | 19,466,091 | 2,665,647 | 12,700 | 22,144,438 |
| Edwards | 4,557,180 | 591,933 | 1,100 | 5,150,213 |
| Effingham | 10,551,824 | 2,483,857 | 20,100 | 13,055,781 |
| Fayette | 10,873,265 | 1,827,073 | 3,400 | 12,703,738 |
| Ford | 17,042,771 | 1,356,084 | 5,995 | 18,404,850 |
| Franklin | 14,024,134 | 3,308,285 | 8,775 | 17,341,194 |
| Fulton | 32,117,960 | 2,280,512 | 10,850 | 34,409,322 |
| Gallatin | 3,351,930 | 626,296 | 1,850 | 3,980,076 |
| Greene | 14,259,162 | 1,444,497 | --- | 15,703,659 |
| Grundy | 15,970,139 | 2,578,529 | 46,750 | 18,595,418 |
| Hamilton | 3,754,715 | 695,357 | --- | 4,450,072 |
| Hancock | 25,062,545 | 1,584,583 | 51,285 | 26,698,413 |
| Hardin | 3,007,606 | 137,354 | 22,725 | 3,167,685 |
| Henderson | 10,822,089 | 2,026,812 | --- | 12,848,901 |
| Henry | 42,167,758 | 2,706,973 | 209,835 | 45,084,566 |
| Iroquois | 38,369,019 | 3,186,132 | 24,975 | 41,580,126 |
| Jackson | 11,109,380 | 2,046,660 | 112,500 | 13,268,540 |
| Jasper | 5,630,825 | 738,272 | 450 | 6,369,547 |
| Jefferson | 9,863,136 | 3,068,063 | 2,625 | 12,933,824 |
| Jersey | 8,994,945 | 619,597 | 5,225 | 9,619,767 |
| Jo Daviess | 16,894,890 | 1,628,822 | 34,028 | 18,557,740 |
| Johnson | 3,395,623 | 1,696,662 | 555 | 5,092,840 |
| Kane | 78,905,259 | 4,956,885 | 245,440 | 84,107,584 |
| Kankakee | 27,211,441 | 3,869,135 | 34,615 | 31,115,191 |
| Kendall | 11,683,660 | 932,446 | 236,670 | 12,852,776 |
| Knox | 48,999,004 | 5,791,133 | 185,480 | 54,975,617 |
| Lake | 77,209,475 | 5,186,118 | 462,250 | 82,857,843 |
| LaSalle | 75,383,489 | 6,772,269 | 132,850 | 82,288,608 |
| Lawrence | 10,111,960 | 1,205,815 | 2,220 | 11,319,995 |
| Lee | 31,279,047 | 2,465,321 | 2,758,630 | 36,502,998 |
| Livingston | 39,183,145 | 4,352,780 | 382,820[1] | 43,918,745 |
| Logan | 30,916,700 | 2,649,993 | 4,250 | 33,570,943 |
| McDonough | 23,950,629 | 1,460,120 | 2,825 | 25,413,574 |

TABLE XXIII - Concluded

| County | Total local assessment | Total railroad assessment by Tax Commission | Total capital stock assessment by Tax Commission | Grand total |
|---|---|---|---|---|
| McHenry-------- | $32,754,910 | $2,250,215 | $3,915 | $35,009,040 |
| McLean--------- | 58,717,585 | 4,683,169 | 646,020 | 64,046,774 |
| Macon---------- | 53,076,365 | 4,119,745 | 30,475 | 57,226,585 |
| Macoupin------- | 19,094,568 | 4,471,289 | 22,635 | 23,588,492 |
| Madison-------- | 78,240,815 | 13,699,779 | 354,705 | 92,295,299 |
| Marion--------- | 14,558,389 | 2,072,302 | 68,951 | 16,699,642 |
| Marshall------- | 13,481,181 | 1,681,771 | 4,110 | 15,167,062 |
| Mason---------- | 14,995,408 | 1,622,224 | 8,870 | 16,626,502 |
| Massac--------- | 5,276,556 | 1,268,259 | --- | 6,544,815 |
| Menard--------- | 12,509,770 | 1,260,470 | --- | 13,770,240 |
| Mercer--------- | 16,854,980 | 999,050 | 26,635 | 17,880,665 |
| Monroe--------- | 12,485,030 | 966,722 | 5,465 | 13,457,217 |
| Montgomery----- | 19,796,640 | 3,709,716 | 8,750 | 23,515,106 |
| Morgan--------- | 28,841,200 | 2,280,434 | 83,700 | 31,205,334 |
| Moultrie------- | 12,006,715 | 1,467,985 | 975 | 13,475,675 |
| Ogle----------- | 28,962,595 | 3,141,859 | 22,675 | 32,127,129 |
| Peoria--------- | 99,594,039 | 6,011,181 | 3,901,490 | 109,506,710 |
| Perry---------- | 13,171,401 | 1,211,748 | --- | 14,383,149 |
| Piatt---------- | 18,139,039 | 2,219,017 | 4,600,520 | 24,958,576 |
| Pike----------- | 12,989,931 | 1,654,769 | 1,800 | 14,646,500 |
| Pope----------- | 2,962,920 | 471,941 | 1,300 | 3,436,161 |
| Pulaski-------- | 5,169,001 | 697,869 | 1,375 | 5,868,245 |
| Putnam--------- | 3,980,416 | 539,618 | --- | 4,520,034 |
| Randolph------- | 14,502,115 | 1,903,484 | 2,570 | 16,408,169 |
| Richland------- | 7,324,415 | 792,068 | 8,775 | 8,125,258 |
| Rock Island---- | 58,307,147 | 3,725,739 | 1,338,540 | 63,371,426 |
| St. Clair------ | 108,418,197 | 17,012,614 | 2,413,870 | 127,844,681 |
| Saline--------- | 9,862,333 | 1,867,258 | 42,690 | 11,772,281 |
| Sangamon------- | 76,058,766 | 6,929,234 | 230,145 | 83,218,145 |
| Schuyler------- | 8,034,619 | 595,268 | 250 | 8,630,137 |
| Scott---------- | 7,506,750 | 694,866 | 2,550 | 8,204,166 |
| Shelby--------- | 17,950,503 | 2,514,178 | --- | 20,464,681 |
| Stark---------- | 12,121,278 | 783,749 | --- | 12,905,027 |
| Stephenson----- | 33,812,875 | 1,608,630 | 169,475 | 35,590,980 |
| Tazewell------- | 41,193,985 | 5,468,319 | 1,135,770 | 47,798,074 |
| Union---------- | 8,190,740 | 875,634 | 5,550 | 9,071,924 |
| Vermilion------ | 54,197,310 | 7,796,211 | 13,900 | 62,007,421 |
| Wabash--------- | 6,902,780 | 1,199,612 | 18,425 | 8,120,817 |
| Warren--------- | 20,428,800 | 2,480,785 | 400 | 22,909,985 |
| Washington----- | 12,262,755 | 805,599 | 2,385 | 13,070,739 |
| Wayne---------- | 7,690,735 | 1,063,239 | 5,125 | 8,759,099 |
| White---------- | 4,879,655 | 1,723,331 | 4,035 | 6,607,021 |
| Whiteside------ | 31,512,839 | 3,110,942 | 17,860 | 34,641,641 |
| Will----------- | 58,765,676 | 9,461,014 | 4,746,295 | 72,972,985 |
| Williamson----- | 14,323,910 | 2,770,363 | 30,000 | 17,124,273 |
| Winnebago------ | 68,232,215 | 2,522,701 | 779,385 | 71,534,301 |
| Woodford------- | 19,210,250 | 1,168,625 | 2,825 | 20,381,700 |
| Total Downstate | $2,480,978,937 | $264,195,704 | $30,885,309 | $2,776,059,950 |
| Entire State | $4,681,255,936 | $393,708,126 | $78,171,392 | $5,153,135,454 |

---

[1] The assessment for the Illinois Water Service Company of $379,270 was originally certified to Champaign County but was later certified to Livingston County as a result of a Supreme Court decision (Illinois Water Service Company vs. Champaign County, 367 Ill. 641).

# PART III

## LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION

## ASSESSMENT YEARS 1935, 1936, AND 1937

# PART III

## INTRODUCTORY NOTE

The following list, by counties, includes capital stock assessments for the years 1935, 1936, and 1937 certified by the Tax Commission to the county clerks. Assessments for Cook County have been grouped together for Berwyn, Chicago, Chicago Heights, Cicero, Evanston, Oak Park, Winnetka, and other places. The net assessment of capital stock represents the amount on which taxes were to be extended at the rate applicable to property generally in the taxing district in which the corporation has its principal place of business. It represents the capital stock, including the franchise, less the equalized assessed value of real estate and tangible personal property in Illinois. In the case of corporations which operate or own property outside Illinois, allowance has been made for property located elsewhere and the value of the corporation has been apportioned between Illinois and other states.

Omission of the name of any particular corporation from the following list may signify any one of the following circumstances:

(1) That the corporation was not in existence at April 1, of the assessment year;

(2) That the equalized valuation of the capital stock, including the franchise, as of April 1, of the assessment year, was no greater than the equalized assessed valuation of real estate and tangible personal property, so that there was no capital stock assessment;

(3) That the corporation was not subject to assessment by the Tax Commission but was within the jurisdiction of the local assessor.

The address reported for each corporation indicates the main office in the taxing district to which the corporate excess was allocated for taxation at local property tax rates.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| ADAMS COUNTY | | | |
| Agricultural Service Inc., Quincy | $160 | $400 | $725 |
| American Mausoleum Co., Quincy | --- | 280 | 550 |
| Central Illinois Public Service Co., Quincy | 3,742,520 | 4,116,770 | 4,519,010 |
| Central Loan and Agency Corp., Quincy | 2,120 | 1,475 | 1,500 |
| Clough-Racine Co., Quincy | --- | 2,475 | --- |
| Eiff, Edward J. Co., Quincy | 4,390 | 4,750 | 4,500 |
| Eiff Construction Co., Quincy | --- | --- | 370 |
| Eldred and Reynolds Inc., Quincy | 650 | --- | --- |
| Fowler Central Telephone Co., Quincy | --- | 1,850 | --- |
| General Contracts Discount Corporation, Quincy | 1,720 | 925 | 925 |
| General Discount Corp., Quincy | --- | --- | 370 |
| Hayes, F. A. Inc., Quincy | 520 | 2,700 | 625 |
| Herbert, H. B. Finance Co., Quincy | 11,560 | 12,625 | 17,375 |
| Hildebrand and Co., Quincy | --- | --- | 575 |
| Illinois Broadcasting Corp., Quincy | --- | --- | 660 |
| Kaiser Truck Service Inc., Quincy | 820 | --- | --- |
| Marcell Chevrolet Co., Quincy | --- | --- | 6,470 |
| Mendon Telephone Co., Mendon | 570 | 425 | 450 |
| Meyer, W. D. Construction Co., Inc., Quincy | 5,980 | --- | --- |
| Modern Park Cemetery Co., Inc., Quincy | 650 | 750 | --- |
| O'Meara Construction Co., Inc., Quincy | 520 | 1,850 | 1,850 |
| Physicians and Surgeons Radium Association of Quincy Inc., Quincy | 1,020 | 1,400 | 1,900 |
| Quincy Construction Co., Quincy | --- | --- | 750 |
| Quincy Cooperative Building Corp., Quincy | --- | 2,035 | 2,035 |
| Quincy Crane Service Co., Quincy | 710 | --- | 300 |
| Quincy Finance Corp., Quincy | 2,510 | 3,950 | 3,800 |
| Quincy Memorial Park Inc., Quincy | --- | 850 | 675 |
| Quincy Oil Company, Quincy | 7,130 | --- | --- |
| Quincy Orpheum, Quincy | --- | --- | 175 |
| Quincy Steamboat Co., Quincy | --- | 1,200 | 1,950 |
| Quincy Yellow Cab Co., Quincy | --- | --- | 175 |
| Ratron Corp., Quincy | 100 | 100 | 100 |
| Rees, Henry and Sons Inc., Quincy | --- | 7,750 | 6,195 |
| Shannon, O. W. Insurance Agency Co., Quincy | --- | --- | 175 |
| Weems Laundry Co., Quincy | --- | --- | 150 |
| Western Illinois Trucking Service Inc., Quincy | --- | --- | 50 |
| Wood Bros. Transfer Inc., Quincy | 1,110 | 1,110 | 1,110 |
| TOTAL | 3,784,760 | 4,165,670 | 4,575,495 |
| ALEXANDER COUNTY | | | |
| Cairo Base Ball Association, Cairo | $550 | $370 | $370 |
| Cairo Ice and Coal Co., Cairo | --- | --- | 5,500 |
| Cairo Laundry Co., Cairo | --- | 6,025 | 205 |
| Cairo Warehouse and Forwarding Co., Cairo | 5,630 | --- | --- |
| Cairo Water Co., Cairo | 18,480 | 14,415 | 9,820 |
| Gem Theatre Co., Cairo | 10,100 | --- | --- |
| Halliday Elevator Co., Cairo | --- | 37,000 | --- |
| Halliday Warehouse Co., Cairo | --- | 8,450 | 5,500 |
| Interstate Mill and Storage Co., Cairo | 4,730 | 13,520 | 14,775 |
| Novaculite Paving Co., Tamms | --- | 150 | 450 |
| Ozark Minerals Co., Elco | --- | 370 | 375 |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CARROLL COUNTY (Concluded) | | | |
| Savanna Securities Co., Savanna | $460 | $460 | $600 |
| Scenic Stage Line, Savanna | 150 | 275 | 925 |
| Shannon Telephone Co., Shannon | 1,790 | 2,175 | 985 |
| Sherlock Finance Corp., Savanna | 2,970 | 3,455 | 7,950 |
| TOTAL | $203,100 | $181,820 | $186,795 |
| CASS COUNTY | | | |
| Ashland Telephone Co., Ashland | $1,190 | $445 | $875 |
| Beardstown Amusement Co., Beardstown | --- | --- | 1500 |
| Cass Co. Telephone and Telegraph Co., Virginia | 2,200 | 3,175 | 3,050 |
| Home Telephone Co. of Arenzville, Arenzville | 1,810 | 825 | 200 |
| TOTAL | $5,200 | $4,445 | $5,625 |
| CHAMPAIGN COUNTY | | | |
| Airforce Grain Co., Urbana | --- | $125 | $175 |
| Allied Finance Co., Inc., Urbana | $5,930 | 8,000 | 11,590 |
| Associated Abstract Co. of Champaign, Champaign | 130 | 150 | 690 |
| Baird Engineering Co. of Champaign, Champaign | 180 | --- | --- |
| Bresee Brothers Inc., Champaign | --- | 175 | 2,225 |
| Cap and Gown Co., Champaign | --- | --- | 1,850 |
| Carle Memorial Hospital Inc., Urbana | 1,150 | 1,325 | 3,875 |
| Champaign Battery and Electric Service Inc., Champaign | 925 | 925 | 925 |
| Champaign Co. Abstract Co., Champaign | 1,160 | --- | 150 |
| Champaign Co. Finance Co., Urbana | --- | --- | 2,050 |
| Champaign Co. Telephone Co., Urbana | 2,650 | 2,725 | 2,800 |
| Champaign East Side Improvement and Building Corp., Champaign | --- | 9,435 | --- |
| Chester and O'Byrne Transfer Co., Champaign | --- | --- | 310 |
| Financial Service Corp., Champaign | 530 | 200 | 1,480 |
| Gallivan Insurance Agency Inc., Champaign | --- | 925 | 1,850 |
| General Paving Co., Champaign | 320 | --- | --- |
| Gring-Beasley Grain Co., Champaign | --- | 5,550 | --- |
| Heinz-Mittendorf Undertaking Co., Champaign | 140 | 140 | 75 |
| Illini Coach Co., Champaign | 170 | --- | 775 |
| K and K Laundry Inc., Urbana | 100 | --- | --- |
| Kriby E. V. Motor Co., Champaign | 1,200 | 875 | 650 |
| Lincoln Cleaners Inc., Urbana | 525 | --- | --- |
| McConkey Orchestra Corp., Champaign | --- | 555 | --- |
| Nu-Art Permanent Waver Co., Champaign | --- | --- | 335 |
| Peoples Toll Line Co., Sadorus | --- | 175 | 175 |
| Renner, E. H. Funeral Home Inc., Urbana | 1,660 | 200 | 650 |
| Scientific Appliances Inc., Urbana | --- | 375 | 195 |
| Somers, Frank A. Co., Inc., Urbana | --- | --- | 2,525 |
| Turner-Wilson Caterers Inc., Champaign | 550 | --- | 370 |
| Twin City Finance Corp., Champaign | 150 | 1,500 | 1,050 |
| Urbana Hotel Co., Urbana | --- | --- | 150 |
| Urbana Safe Deposit Corp., Urbana | --- | --- | 100 |

| ALEXANDER (Concluded) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Public Loan Corp. of Cairo, Cairo | $4,160 | $6,240 | $6,240 |
| Tri-State Ferry Co., Cairo | 8,330 | 5,550 | --- |
| TOTAL | $51,980 | $92,090 | $43,235 |
| BOND COUNTY | | | |
| Bond Co. Abstract and Title Co., Greenville | $1,770 | --- | --- |
| Bond Co. Telephone and Telegraph Co., Greenville | 12,700 | $8,325 | $8,525 |
| Central Garage Co. of Greenville, Greenville | --- | 250 | 160 |
| Commercial Gas and Oil Co., Greenville | --- | 1,200 | 1,525 |
| Lloyd Lee and Sons Truck Co., Greenville | 1,020 | 1,850 | --- |
| McDonald-Thomas Inc., Greenville | 2,360 | --- | 2,220 |
| Reliance Auto Sales Co., Greenville | --- | --- | 375 |
| TOTAL | $17,850 | $11,625 | $12,805 |
| BOONE COUNTY | | | |
| Belvidere Heating Co., Belvidere | --- | --- | $3,700 |
| Boone Co. Abstract Co., Belvidere | $1,490 | $1,550 | 1,400 |
| TOTAL | $1,490 | $1,550 | $5,100 |
| BROWN COUNTY | | | |
| Scott Mill Telephone Co., Mt. Sterling | --- | --- | $75 |
| TOTAL | --- | --- | $75 |
| BUREAU COUNTY | | | |
| Bureau County Mutual Telephone Co., New Bedford | --- | --- | $7,400 |
| Depue Telephone Co., Depue | $1,030 | $825 | 850 |
| Gold Township Elevator Co., Sheffield | --- | 1,035 | 1,035 |
| Presbyterian Mill Threshing Co., Princeton | --- | 740 | 740 |
| Princeton Gas Co., Princeton | 4,660 | 4,920 | 950 |
| Tiskilwa Motor Co., Tiskilwa | 2,750 | 2,800 | --- |
| TOTAL | $8,440 | $10,320 | $10,975 |
| CALHOUN COUNTY | | | |
| Batchtown Telephone Co., Inc., Brussels | --- | --- | $650 |
| Batchtown Tyler Packing Co., Batchtown | --- | $1,850 | 1,850 |
| TOTAL | --- | $1,850 | $2,500 |
| CARROLL COUNTY | | | |
| American Service Co., Savanna | --- | --- | $2,000 |
| Lanark Mutual Telephone Co., Lanark | $1,920 | $1,450 | --- |
| Mississippi Valley Lines Inc., Savanna | --- | --- | 1,850 |
| North City Co., Savanna | --- | 2,525 | 1,850 |
| Northwestern Illinois Utilities, Savanna | 195,610 | 171,280 | 168,310 |
| Savanna Cleaners and Dyers, Savanna | --- | 125 | 125 |
| Savanna Construction Co., Savanna | 200 | 75 | 2,200 |

| CHAMPAIGN (Concluded) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Woodlawn Cemetery of Champaign Co., Urbana | --- | --- | $265 |
| TOTAL | $17,470 | $33,355 | 37,285 |
| CHRISTIAN COUNTY | | | |
| Brents-Patterson Abstract Co., Taylorville | --- | $400 | $475 |
| **Frances** Hotel Co., Pana | --- | --- | 2,220 |
| **Large**,Gilbert H. and Co., Taylorville | --- | 1,150 | 1,150 |
| Pana Security System Corp., Pana | --- | 350 | 850 |
| Parshall-Graham Oil Co., Taylorville | --- | --- | 150 |
| Rink and Scheib Grain Co., Edinburg | --- | --- | 3,700 |
| **Rinker**,H. R. Transfer and Storage Co., Taylorville | --- | 1,250 | 125 |
| Tanner Hide and Metal Co., Inc., Pana | $320 | 550 | --- |
| Taylor Abstract Co., Taylorville | 130 | 300 | 375 |
| Taylorville Bowling Inc., Taylorville | --- | 370 | 370 |
| Universal Motor Car Co., Inc., Pana | --- | --- | 950 |
| TOTAL | $450 | $4,370 | $10,365 |
| CLARK COUNTY | | | |
| Casey Construction Co., Casey | $5,330 | $3,450 | --- |
| Chryslers Truck Line, Inc., Casey | 190 | 200 | $225 |
| C. T. and N. Telephone Co., Casey | --- | --- | 175 |
| Trenton Rock Oil and Gas Co., Casey | 3,910 | 1,400 | 1,400 |
| Wabash Valley Transit Co., Marshall | 710 | --- | --- |
| TOTAL | $10,140 | $5,050 | $1,300 |
| CLAY COUNTY | | | |
| **Brooks**,Ira Motor Co., Inc., Flora | $720 | $5,030 | $275 |
| TOTAL | $720 | $5,030 | $275 |
| CLINTON COUNTY | | | |
| Breese Ice and Cold Storage Co., Breese | $390 | --- | --- |
| Patoka Petroleum Corp., Carlyle | --- | --- | $5,920 |
| Santa Fe Petroleum Corp., Carlyle | --- | --- | 500 |
| TOTAL | $390 | --- | $6,420 |
| COLES COUNTY | | | |
| Adair Abstract Co., Charleston | --- | $370 | $370 |
| Citizens Credit Corp., Matoon | $1,500 | 125 | 150 |
| Hayes Transfer and Storage Co., Mattoon | 15,450 | 43,250 | --- |
| Hayes Freight Lines Inc., Mattoon | --- | --- | 31,655 |
| Illinois Consolidated Telephone Co., Mattoon | --- | 40,555 | 15,335 |
| Illinois Southeastern Telephone Co., Mattoon | 27,790 | --- | --- |
| James and Shinn Co., Inc., Mattoon | 410 | 1,500 | 350 |
| Lerna Mutual Telephone Co., Lerna | --- | 1,110 | 1,110 |
| Mattoon Title and Trust Co., Mattoon | 570 | 725 | 425 |
| Midland Telephone Co., Mattoon | --- | --- | 3,775 |
| Oakland Cemetery Assn. of Oakland, Oakland | --- | --- | 370 |
| Our Loan and Thrift Co., Mattoon | --- | 11,975 | 6,115 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS, 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| COLES COUNTY (Concluded) | | | |
| Pierson Transfer Co., Charleston | --- | $3,700 | $3,700 |
| U. S. Grant Hotel Co., Mattson | $860 | --- | 3,265 |
| TOTAL | $46,580 | $103,310 | $66,620 |
| COOK COUNTY | | | |
| BERWYN | | | |
| American Safe Deposit Co. of Berwyn | --- | $139 | $--- |
| Baldwin, Coen and Co., Inc. | $230 | 395 | 593 |
| Beacon Cleaners Inc. | 555 | 555 | --- |
| Berwyn Agency and Loan Corp. | 5,622 | 2,524 | 801 |
| Berwyn Amusement Co. | 4,995 | 4,995 | 7,492 |
| Berwyn Currency Exchange, Inc. | 487 | 1,007 | 135 |
| Berwyn Dry Cleaning Co., Inc. | 2,775 | 280 | 555 |
| Berwyn Greasing Palace, Inc. | 11,100 | 559 | 839 |
| Berwyn Regular Democratic Organization Building Corp. | 555 | 555 | --- |
| Berwyn Hotel Corporation | --- | 8,880 | 13,320 |
| Berwyn Securities Co. | 13,875 | --- | --- |
| Gabriel Plastering Co. | 521 | 781 | 227 |
| Hammond Yellow Cab Co. | --- | 555 | 832 |
| Herron Funeral Home, Inc. | 555 | 555 | --- |
| Karel and Zitnik, Inc. | --- | --- | 2,072 |
| Komarek A. W. and Co., Inc. | --- | 2,300 | 3,450 |
| Kotoska George, Inc. | --- | --- | 2,775 |
| Lincoln Cleaning and Dyeing Co. | 11,100 | --- | --- |
| Lund Theatre Corp., Inc. | --- | 832 | --- |
| Novotny - Manel Bond and Mortgage Co. | 52,174 | 52,174 | --- |
| Noyes Laundry, Inc. | 555 | 555 | --- |
| Oakwyn Theatre Corp. | 630 | --- | --- |
| Ogden Chevrolet, Inc. | 100 | --- | 148 |
| Palatine Theatre Corp. | --- | --- | 165 |
| Roxy Theatre, Inc. | 798 | 2,775 | 3,330 |
| Stastny - Builders A Corp. | --- | 5,550 | --- |
| Stelton's, The Auto Rebuilding Co., Inc. | --- | --- | 1,110 |
| Topinka Realty and Investment Co. | 1,518 | 2,700 | --- |
| 2345 Cuyler Ave., Building Corp. | --- | --- | 555 |
| West Town's Mortgage and Loan Co. | --- | --- | 406 |
| TOTAL | $108,145 | $88,666 | $38,825 |
| CHICAGO | | | |
| A. & A. Boiler Repair Works, Inc. | --- | --- | $185 |
| A. & A. Joliet Motor Transportation | $4,440 | $4,440 | 347 |
| A. & A. Service Stations Co., Inc. | --- | 224 | 336 |
| A-B-C Insurance Agency, Inc. | --- | --- | 555 |
| A-B-C Window Cleaning Corp. | 480 | 131 | 143 |
| A. B. S. Corp. | 1,110 | 1,110 | --- |
| A. B. and M. Liquidation Corp. | 11,763 | --- | --- |
| A. C. E. Automotive Electric Co. | --- | --- | 2,775 |
| A. C. Electric Contracting Co. | 2,775 | 2,775 | --- |
| A. C. Patents Corp. | 5,550 | --- | --- |
| A. D. Building Co. | 700 | 1,050 | 1,575 |
| A. H. L. Building Corp. | --- | --- | 555 |
| CHICAGO (Continued) | | | |
| Adams Securities Co. | --- | --- | $278 |
| Adams - Wabash Garage | $3,028 | $8,227 | 3,944 |
| Adams and Wabash Recreation Corp. | --- | --- | 5,340 |
| Adcraft Painted Advertising Sign Co. | 3,330 | --- | --- |
| Adcraft Signs, Inc. | --- | 3,330 | 555 |
| Addison Building Corp. | --- | 555 | 11,100 |
| Addison - Claremont Building Corp. | --- | --- | 555 |
| Addison Heat Engineering Co. | 1,757 | 1,455 | 813 |
| Addison Laundry Co., Inc. | --- | --- | 555 |
| Addison Manor Building Corp. | 11,100 | --- | --- |
| Addport Garage, Inc. | 879 | --- | --- |
| Adelphi Theatre Corp. | 433 | 649 | 6,660 |
| Adinamis and Molloy, Inc. | 24,450 | 777 | 1,166 |
| Adjustment Co. of America | 100 | 150 | 1,387 |
| Adjustment Service, Inc. | 184 | --- | --- |
| Admiral Building, Corp. | --- | --- | 1,110 |
| Admiral Theatre Corp. | 11,100 | 16,650 | 16,650 |
| Advance Bindery Co. | --- | --- | 2,775 |
| Advance Credit Co. | --- | --- | 3,330 |
| Advance Garage Systems, Inc. | --- | --- | 5,550 |
| Advance Laundry and Dry Cleaning Co. | 5,550 | 5,550 | 5,550 |
| Advance Mortgage Corp. | --- | --- | 13,778 |
| Advance Securities Corp. | --- | --- | 13,875 |
| Advance Storage and Van Co., Inc. | --- | 3,421 | 5,132 |
| Advance Transportation Co. of Illinois | 8,258 | 11,250 | 16,875 |
| Advertisers, Inc. | --- | 122 | 127 |
| Advertisers Display Service, Inc. | 6,660 | 9,990 | --- |
| Advertisers Engraving Co., Inc. | --- | 2,326 | --- |
| Advertisers Checking Bureau, Inc. | 832 | 832 | 9,675 |
| Advertising Credit Board, Inc. | --- | 1,110 | 1,665 |
| Advertising Distributors of America The. | 979 | 979 | 1,468 |
| Advertising Producers Associated, Inc. | 279 | 279 | 1,665 |
| Advertising Record Co., The, Inc. | 202 | 303 | 2,775 |
| Advertising Service Corp., Inc. | 929 | 1,393 | 5,550 |
| Advisory Travel Bureau, Inc. | 555 | 555 | --- |
| Aeriet Air Conditioner Co. | --- | 12,662 | --- |
| Aeronautical University The, Inc. | 185 | 484 | 230 |
| Aetna Gases, Inc. | --- | 104 | --- |
| Aetna Hat Cleaners, Inc. | 4,995 | 6,298 | 1,110 |
| Aetna Loan Co. | --- | 4,995 | --- |
| Aetna Safe Deposit Co. | 2,446 | 2,705 | 413 |
| Aetna Window Cleaning Co., Inc. | 2,775 | --- | --- |
| Affiliated Broadcasting Co. | --- | 5,629 | 11,100 |
| Affiliated Professional Adjustment Co. | --- | 370 | 100 |
| Agencies Broadcasting Bureau, Ltd. | 444 | 666 | 1,110 |
| Agricultural Broadcasting Co. | 86,715 | 133,157 | 148,500 |
| Agricultural Investment Co, | 1,097 | --- | --- |
| Agricultural News Service, Inc. | 100 | 262 | 402 |
| Ahern, Jas. D. Co. | 405 | 527 | 853 |
| Air Tours, Inc. | 2,220 | --- | --- |
| Airport Catering Co. | 555 | 555 | --- |
| Airway Sales Engineers, Inc. | 555 | 833 | --- |
| Ajax Motor Service, Inc. | 4,627 | 8,399 | --- |
| Alabama Garage Co. | 2,775 | 2,775 | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| A. J. Hotel Co. | $5,550 | --- | --- |
| A. and J. Securities Co. | 1,752 | $1,502 | $1,096 |
| A. M. Milk Transport, Inc. | --- | 555 | 832 |
| A. No. I Express and Cartage Co., Inc. | 513 | 378 | 100 |
| A-I Cleaners and Dyers Co. | 5,550 | --- | 1,110 |
| A-I Shoe Repair, Inc. | 555 | 555 | 1,110 |
| A. and P. Finance Co. | --- | --- | 11,100 |
| A. T. A. Amateur Association, Inc. | 1,665 | --- | --- |
| Abbey Court East Building Corp. | --- | 555 | --- |
| Abbey Court West Building Corp. | --- | 555 | ---- |
| Abbott Agency, The, Inc. | 3,330 | --- | --- |
| Abbott Van Line, Inc. | --- | 100 | --- |
| Abbott Construction Co. | --- | --- | 454 |
| Abeles, Theodore, Inc. | 5,550 | 5,550 | --- |
| Acacia Mausoleum Corp. | 10,078 | 6,364 | 9,546 |
| Acacia Park Cemetery Assn., Inc. | 4,260 | 32,496 | 48,744 |
| Academy Garage, The, Co., Inc. | 305 | --- | --- |
| Accomodation Loan Co. | --- | 3,293 | 4,993 |
| Accurate Window Cleaning Corp. | --- | 555 | 555 |
| Ace Cleaning and Dyeing Co., Inc. | 5,550 | 118 | 605 |
| Ace Consolidated Package Shipping and Forwarding Co., Inc. | --- | 2,812 | --- |
| Ace Engineering Co. | --- | 678 | --- |
| Ace Freight Terminal, Inc. | 370 | 100 | 100 |
| Ace Laundering Co. | 31,271 | --- | --- |
| Ace Loan Co. | --- | --- | 3,483 |
| Ace Motor Coach Co. | --- | 5,550 | 8,325 |
| Ace Productions, Inc. | --- | 1,665 | --- |
| Ace Products, Inc. | 1,110 | --- | --- |
| Ace Warehouse Co. | --- | --- | 679 |
| Ackley Bros. Co. | 200 | --- | --- |
| Acme Auto Loans, Inc. | 925 | 1,204 | 407 |
| Acme Auto Service, Inc. | 277 | 622 | 867 |
| Acme Bonding Co., Inc. | 555 | 833 | --- |
| Acme Copy Corp. | --- | 100 | 150 |
| Acme Credit Corp. | --- | 555 | 1,110 |
| Acme Currency Exchange, Inc. | --- | --- | 555 |
| Acme Finance Co. | 6,259 | 6,259 | --- |
| Acme Hotel Co. | 555 | 833 | 5,550 |
| Acme Realty Co. | 254 | --- | 119 |
| Acme Service Co. | --- | --- | 100 |
| Acme Sprinkler Service | --- | 615 | --- |
| Acme Window Cleaning Co., Inc. | 693 | 604 | --- |
| Active Auto Livery, Inc. | --- | --- | ,110 |
| Active Building Cleaning Co. | 555 | 833 | --- |
| Active Claim Service, Inc. | 555 | 833 | --- |
| Active Window Cleaning Co. | 102 | 100 | --- |
| Adamowski, Steve, Real Estate Investment Co., Inc | 925 | --- | --- |
| Adams, Carl F., Co. | 5,550 | --- | --- |
| Adams Building Corp. | --- | --- | 555 |
| Adams Carson Co. | 218 | 196 | 1,665 |
| Adams, C. H. | --- | 355 | --- |
| Adams-Clark Agency | 576 | 990 | 679 |
| Adams Mackie and Warner, Inc. | --- | 2,775 | 2,775 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Alamo Theatre Co. | $2,452 | $25,954 | $34,865 |
| Albany Laundry Co. | --- | --- | 198 |
| Albany Park Service Station, Inc. | --- | 1,265 | --- |
| Albany Theatre Corp. | 555 | 555 | --- |
| Alberta Apartments, Inc. | --- | --- | 555 |
| Albrecht, E. J., Co. | 4,817 | 4,674 | --- |
| Aldort Building Corp. | 1,110 | --- | --- |
| Aldgate Building Corp. | --- | 555 | 555 |
| Alengee Theatre Co. | 1,110 | 1,665 | 2,497 |
| Alexander, W. A. and Co. | 5,550 | 8,325 | 83,250 |
| Alexander, Conover and Co., Inc. | --- | 5,550 | --- |
| Alford, O. P. and Co. | 5,550 | 8,325 | 12,487 |
| Alhambra Building Corp. | --- | --- | 1,110 |
| Alice Building Corp. | 555 | 555 | --- |
| All Adore Cleaners and Dyers | 4,218 | --- | 4,218 |
| All American Motor Freight Lines, Inc. | --- | --- | 11,100 |
| All Belgians Are Equal Building Corp. | 4,337 | --- | 832 |
| All Chicago Frolics Corp. | --- | --- | 1,110 |
| Allegheny Building Corp. | --- | --- | 555 |
| Allen Hotel Corp. | --- | --- | 1,665 |
| Allen Loan Co. | --- | 247 | 125 |
| Allen and Vogtborg, Inc. | --- | 1,193 | --- |
| Allerton Parking Station, Inc. | --- | 555 | 555 |
| Allied Agency, The, Inc. | 207 | 167 | 1,523 |
| Allied Distribution, Inc. | 267 | --- | 740 |
| Allied Newspaper Enterprises, Inc. | --- | --- | 2,775 |
| Allied Storage Warehouse, Inc. | --- | --- | 889 |
| Allington Corp. | --- | 1,707 | --- |
| All Service Garage, Inc. | 1,665 | 1,665 | --- |
| All Service Insurance Agency, Inc. | --- | 555 | 555 |
| All Star Theatrical Co. | 555 | 555 | --- |
| All State Agency Corp. | 630 | --- | --- |
| All State Special Police | --- | --- | 555 |
| All States Wrecking Co. Inc. | --- | 370 | 1,110 |
| Alma Theatre Corp. | 1,942 | 1,942 | 2,913 |
| Almat Garage, Inc. | --- | --- | 555 |
| Alpert, Ben., Inc. | --- | --- | 181 |
| Alschuler, A. S. Inc. | 1,500 | 1,500 | 1,500 |
| Alsdorf, The, A. J. Corp. | 548 | --- | --- |
| Als Service Station, Inc. | 555 | 833 | --- |
| Altheimer and Co. | 555 | 555 | --- |
| Altman Pancoe and Henderson, Inc. | --- | --- | 425 |
| Alto Hotel, Inc. | --- | 555 | 832 |
| Alton Co. | 555 | 833 | 5,550 |
| Amalgamated Safe Deposit Co. | --- | 1,480 | 370 |
| Amalgamated Securities Co. | 136 | 100 | 100 |
| Ambassador Co. | 27,750 | 27,750 | 8,192 |
| Ambassador Garage | --- | 549 | --- |
| Amberg & Sons, Inc. | --- | --- | 555 |
| Ament Studios, Inc., The | 34,718 | 925 | 1,388 |
| American Academy of Art | 1,363 | 758 | 672 |
| American Advertising and Research Corp. | 2,455 | 3,682 | --- |
| American Assn. of Credit Men | 11,100 | 11,100 | 5,689 |
| American Auto Paint Shops, Inc. | 1,122 | 1,683 | 2,525 |
| American Bascule Bridge Corp. | --- | 610 | --- |
| American Benefit Underwriters, Inc. | --- | --- | 555 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| American Bond Quotation Service, The | $523 | $673 | $342 |
| American Broadcasting Co. | 555 | --- | --- |
| American Building Cleaning Co. | --- | --- | 185 |
| American Cartoon Service, Inc. | 16,650 | 5,000 | --- |
| American Cleaners and Dyers | 5,550 | 5,550 | 5,550 |
| American Coach Co., Inc. | 2,775 | 2,775 | 4,162 |
| American College | 107 | 160 | --- |
| American Commerce Institute, Inc. | 608 | 1,483 | 215 |
| American Commercial Garage, Inc. | 1,618 | 1,220 | 717 |
| American Conservation Co. | 67,114 | --- | --- |
| American Conservatory of Music | 13,320 | --- | 405 |
| American Credit Bureau | --- | 292 | --- |
| American Croquinole Permanent Wave Co. | 555 | 555 | --- |
| American Enterprises, Inc. | 2,775 | --- | --- |
| American Farm and Dairy Co. | --- | 370 | 555 |
| American Foreclosure Co. | 295 | --- | --- |
| American General Underwriters | --- | 1,511 | 1,166 |
| American Giants Garages, Inc. | 885 | --- | --- |
| American Grocers Brokerage Co. | 4,928 | 3,477 | 3,331 |
| American Guild School of Singing and English Opera, Inc. | --- | --- | 583 |
| American Holding Corp. | --- | --- | 725 |
| American Home Service Co. | --- | 3,839 | 10,206 |
| American Hotel Co. | 10,175 | 9,029 | 6,216 |
| American Indoor Racing Assn., Inc. | --- | --- | 555 |
| American Industrial Finance Corp. | --- | 925 | 1,388 |
| American Industrial Service Corp. | 106 | --- | --- |
| American Institute | 213 | --- | --- |
| American Institute of Massage and Physio-Therapy, Inc. | --- | 555 | 832 |
| American Laundry, Inc. | --- | 16,650 | 304 |
| American Laundry Digest, The | --- | 666 | --- |
| American League Base Ball Club of Chicago | 4,065 | 4,995 | 4,995 |
| American Linen Supply Co. | 58,823 | 7,052 | 10,578 |
| American Lithuanian Club, The, Inc. | --- | --- | 555 |
| American Motor Dispatch, Inc. | --- | --- | 832 |
| American National Finance Corp. | --- | 555 | 555 |
| American National Jockey Club, Inc. | 370 | --- | 2,220 |
| American National Safe Deposit Co. | 185 | --- | --- |
| American Personal Loan Service | 27,123 | 27,123 | 40,684 |
| American Planning Service, Inc. | 5,550 | 5,550 | 5,550 |
| American Pneumatic Carpet Cleaning Co. | 407 | --- | --- |
| American Precooling Corp. | 146 | 219 | 555 |
| American Protector, The, Inc. | 555 | --- | --- |
| American Realty Co. | 5,550 | --- | --- |
| American Sewer and Drain Construction Co. | --- | --- | 555 |
| American Shipping Co. | 1,177 | 1,736 | 2,562 |
| American Sporting Goods Assn., Inc. | --- | 555 | --- |
| American Towel Supply Co. | --- | --- | 186 |
| American Transit Lines, Inc. | 555 | 555 | 832 |
| American Transportation Co. | 1,110 | 2,016 | 962 |
| American Travel Bureau, Inc. | --- | --- | 100 |
| American Tung Oil Growers Assn., Inc. | 11,100 | --- | --- |
| American Wet Wash Laundry, Inc. | 22,200 | 22,200 | 8,325 |
| American Window Cleaning Co., The | 1,439 | 1,828 | 3,971 |
| CHICAGO (Continued) | | | |
| Arewa Co. | $555 | --- | --- |
| Argmore Theatre, Corp. | 5,550 | --- | --- |
| Argos Realty Co. | --- | --- | $555 |
| Argyle-Winthrop Building Corp. | --- | 2,220 | 3,330 |
| Arid Cleaners and Dyers, Inc. | --- | $555 | --- |
| Aristo Wet and Dry Laundry Co., Inc. | --- | 1,110 | 1,110 |
| Arlington Park Jocky Club, Inc. | --- | 55,500 | 83,250 |
| Armage Theatre Corp. | --- | --- | 555 |
| Armand Garage, Inc. | 11,100 | 11,100 | 11,100 |
| Armand Investment Co. | 1,110 | --- | --- |
| Armitage-California Building Corp. | --- | 555 | 555 |
| Armand Car Service, Inc. | 11,100 | 11,100 | --- |
| Armored Transport, Inc. | 150 | 100 | 1,110 |
| Armory Public Garage Co. | --- | 169 | --- |
| Arnold Apartments Building Corp. | 5,550 | 5,550 | --- |
| Arntzen, Inc. | 2,775 | 2,775 | 4,162 |
| Arrow Cartage Co. | --- | --- | 1,665 |
| Arrow Transportation Co. | 743 | 1,114 | --- |
| Artcraft, Inc. | 5,550 | 5,550 | 1,110 |
| Art Directors Service, Inc. | 222 | 333 | --- |
| Artenia Hotel Corp. | 120 | 245 | --- |
| Arthur, W. R., and Co., Inc. | 804 | 10,193 | 9,681 |
| Arthur-Greenview Building Corp. | --- | --- | 555 |
| Arthur-Hayne Ave. Building Corp. | 5,550 | 2,500 | --- |
| Arthur-Washtenaw Building Corp. | --- | --- | 555 |
| Artistic Cleaners and Dyers, Inc. | 673 | 1,009 | 1,514 |
| Art Shoe Repair Co. | --- | 555 | 139 |
| Art Shore Apartments, Inc. | --- | --- | 555 |
| Art Shore Building Corp. | --- | --- | 555 |
| Asbury and Lane, Inc. | 555 | --- | --- |
| Ash, Paul Enterprises, Inc. | 240 | --- | --- |
| Ashjian Bros., Inc. | 555 | 555 | 2,220 |
| Ashland Amusement Corp. | 555 | 833 | 555 |
| Ashland Block Building Corp. | 11,100 | 11,100 | --- |
| Ashland Corp., The | 2,775 | 2,775 | 8,325 |
| Ashland-Garfield Building Corp. | --- | 5,550 | 5,550 |
| Ashland Hotel Co. | --- | --- | 555 |
| Ashland Industries Building Corp. | 25,000 | --- | --- |
| Ashland Mortgage and Investment Co. | 631 | 946 | --- |
| Ashland-95th St. Properties, Inc. | 1,566 | 2,349 | 4,440 |
| Askounis, John T., Inc. | --- | --- | 555 |
| Asphalt Co., of Chicago The | 1,222 | 1,222 | --- |
| Asphaltic Materials Co. | 799 | 106 | 100 |
| Assessment Bond Service, Inc. | 5,828 | 20,366 | 30,549 |
| Assets Information Bureau, Inc. | 100 | 294 | 441 |
| Associated Accountants, Inc. | 3,885 | --- | --- |
| Associated Adjusters of America, Inc. | --- | 1,850 | 2,775 |
| Associated Agencies, Inc. | 1,999 | --- | 1,086 |
| Associated Bonded Adjusters, Inc. | --- | 925 | 117 |
| Associated Broadcasters, Inc. | 555 | 833 | --- |
| Assets Service Corp. | 1,222 | 539 | 222 |
| Associated Brokerage Corp. | 555 | --- | 185 |
| Associated Builders and Realty Corp. | --- | --- | 1,165 |
| Associated Building Wreckers of Chicago, Inc. | --- | 555 | 832 |
| Associated Chicago Industries, Inc. | 555 | 833 | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| American Wrecking Co. | $300 | $300 | --- |
| Amo Theatre Corp. | 610 | 915 | --- |
| Amstadter Storage and Van Co., Inc. | 822 | 472 | --- |
| Amusement Park Concessions, Inc. | 8,325 | --- | --- |
| Amrsements, Incorporated | 198 | --- | $312 |
| Analysts, Incorporated | --- | 5,550 | 5,550 |
| Anbode Corporation | 2,775 | 2,775 | --- |
| Anchor Forwarding and Distributing Co. | --- | --- | 2,775 |
| Anchor Storage Co. | 4,337 | 7,230 | 5,507 |
| Anchor Window Cleaning Co. | 7,374 | --- | --- |
| Anderson Bros. Express and Storage Co. | 465 | 1,250 | 1,744 |
| Anderson Bros. Garage, Inc. | --- | --- | 235 |
| Anderson, C. C. Co. | 5,550 | 5,550 | 5,550 |
| Anderson, Ed., Inc. | 2,775 | 2,775 | --- |
| Anderson, Forest L., and Co. | --- | --- | 555 |
| Anderson Motors, Inc. | --- | 150 | --- |
| Anderson Plotz and Co. | --- | --- | 1,970 |
| Anderson, S. B. Trucking Co. | --- | 370 | 621 |
| Anderson, Thorne, Inc. | --- | --- | 4,995 |
| Anderson and Schreier, Inc. | 1,378 | 2,067 | 3,101 |
| Angelus Laundry, Inc. | --- | 5,430 | --- |
| Ankrum Advertising Agency | 2,009 | 2,091 | 3,137 |
| Ann Arbor Air Service, Inc. | 37,000 | --- | --- |
| Anna's Beauty Shop, Inc. | 738 | --- | --- |
| Annette Apartments, Inc. | --- | 370 | --- |
| Ansonia Hotel, Inc. | 264 | 1,044 | 1,121 |
| Antoinette Building Corp. | --- | --- | 555 |
| Apartment Hotels Corp. | 1,110 | 1,110 | --- |
| Apartment Operating Co., Inc. | 2,131 | 3,196 | 4,794 |
| Apartment Selection Bureau, Inc. | 426 | --- | --- |
| Apex Decorating Co. | --- | 649 | --- |
| Apex Electrical Engineering Co. | --- | 419 | --- |
| Apex Photograph Co. | 2,553 | 2,622 | 4,109 |
| Apex Realty Investment Co. | --- | --- | 269 |
| Apollo Building Corp. | --- | 2,017 | 1,920 |
| Apollo Theatre, Inc. | 489 | --- | 2,775 |
| Apparel Arts Publication, Inc. | 555 | --- | --- |
| Apparel Building Corp. | 12,210 | --- | --- |
| Apple-Cole Co., The | 300 | --- | --- |
| Appraisal Service Co. | 555 | --- | --- |
| Aragon Hotel Corp. | --- | --- | 555 |
| Arcadia Construction Co., Inc. | --- | --- | 5,550 |
| Arcadia Garden Corp. | --- | 1,387 | --- |
| Arcadia Laundry and Linen Supply Co. | 8,528 | 19,966 | 11,100 |
| Archer Agency and Loan Co. | 27,750 | 5,000 | --- |
| Archer Ave. Real Estate Corp. | --- | --- | 5,550 |
| Archer Wet Wash Laundry, Inc. | 20,641 | --- | --- |
| Architectural Guild of Small Home Designs, Inc. | 4,617 | --- | --- |
| Ardmore Laundry Co., Inc. | 5,550 | 5,550 | --- |
| Ardmore-Milwaukee Building Corp. | --- | --- | 315 |
| Ar-Ed Corporation | --- | 555 | --- |
| Arence Building Corp. | --- | 555 | 832 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Associated Credential Service, Inc. | $358 | $147 | $291 |
| Associated Credit Guide, Inc. | --- | 333 | 1,110 |
| Associated Discount Co. | 9,957 | 11,204 | 16,806 |
| Associated Electrical Co., Inc. | --- | 100 | --- |
| Associated Engineers Co. | --- | 925 | 925 |
| Associated Farm Papers | 148 | 142 | 136 |
| Associated Independent Merchants, Inc. | --- | 1,387 | 1,387 |
| Associated Management Co. | 706 | 623 | 439 |
| Associated Mutuals, Inc. | 11,100 | 16,650 | 13,456 |
| Associated Realty Construction Co. | --- | --- | 925 |
| Associated Research, Inc. | --- | --- | 690 |
| Associated Shippers, Inc. | --- | --- | 200 |
| Associated Truck Lines, Inc. | --- | 185 | 1,665 |
| Associated Underwriters, Inc. | 5,019 | 6,965 | 11,666 |
| Associated Warehouses, Inc. | 176 | 429 | 332 |
| Associated Window Cleaning Corp. | 1,387 | 1,387 | --- |
| Association Agency, The, Inc. | 513 | 408 | 197 |
| Association Management, Inc. | 555 | --- | --- |
| Assured Underwriters, Inc. | 555 | 269 | --- |
| Atkinson, Harry, Inc. | 4,305 | 925 | 2,220 |
| Atlantic Garage Co. | 988 | 601 | 945 |
| Atlantic and Pacific Mining Co. | --- | 83,250 | --- |
| Atlas Finance, Inc. | --- | --- | 654 |
| Atlas Hotel Co. | --- | 370 | 555 |
| Atlas Linen Supply Co., The | 675 | 7,452 | 6,994 |
| Atlas Millwork Co. | 331 | --- | 135 |
| Atlas Parking Station, Inc. | 1,666 | --- | --- |
| Atlas Realization Co. | 41,625 | --- | --- |
| Atlas Wet Wash Laundry | 16,650 | --- | --- |
| Atlas Window Cleaning Co., Inc. | 823 | 1,234 | --- |
| Atwell Vogel and Sterling, Inc. | 4,832 | 3,402 | 2,933 |
| Aubrey and Moore, Inc.[1] | 2,775 | 2,775 | 4,163 |
| Auburn Building Corp. | --- | --- | 555 |
| Auburn Glass Co. | 16,650 | --- | --- |
| Auburn Park Masonic Temple Assn. | 1,528 | --- | --- |
| Auburn Park Postal Building Corp. | 7,418 | --- | 11,100 |
| Auburn Realty and Mortgage Co. | 302 | 621 | --- |
| Auditorium Recreation Center, Inc. | --- | 130 | 195 |
| Audrey Building Corp. | --- | --- | 555 |
| Augusta Cicero Building Corp. | --- | --- | 555 |
| Aunt Mary's Laundry, Inc. | 2,775 | 4,162 | --- |
| Aurora Theatre Operating Co. | --- | --- | 5,550 |
| Auslander and Hamilton, Inc. | 364 | 518 | --- |
| Auspitz and Lee, Inc. | --- | --- | 777 |
| Austin Apartments, Inc. | --- | --- | 555 |
| Austin Avenue Bldg. Corp. | --- | --- | 555 |
| Austin Bldg. Corp. | --- | --- | 555 |
| Austin Business Block Bldg. Corp., The | 2,775 | --- | 555 |
| Austin Merchants Building Corp. | 2,220 | 2,220 | 2,220 |
| Austin National Safe Deposit and Securities Co. | --- | --- | 11,100 |
| Austin Perfection Laundry | --- | 2,775 | 1,698 |
| Austin Pershing Building Corp. | 19,425 | 555 | 555 |
| Austin Theatre Corp. | 5,550 | 5,050 | 7,575 |
| Austin Wet Wash Laundry Co. | --- | 10,966 | --- |

[1] Assessed in 1937 as Aubrey, Moore, and Wallace.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, and 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Auto Brokers Acceptance Co. Inc. | $1,995 | $8,608 | $12,912 |
| Auto Construction Co., Inc. | 275 | 412 | --- |
| Auto Forwarding Co. | --- | --- | 1,300 |
| Automatic Addressing Co. | 496 | --- | 1,065 |
| Automobile Bonding Co. | 46,570 | 24,350 | 23,519 |
| Automobile Finance Co. | 555 | 833 | --- |
| Automotive Warehousing Corp. | 743 | 201 | 1,110 |
| Auto Owners Insurance Agency, Inc. | 555 | --- | --- |
| Auto Painting Corp. | 1,110 | 1,110 | --- |
| Auto Service Garage, Inc. | --- | 100 | 150 |
| Auto Travel Exchange, Inc. | 555 | 833 | --- |
| Available Fireproof Warehouses | 1,788 | 3,670 | 2,361 |
| Avaloe Amusement Corp. | --- | --- | 555 |
| Avalon Laundry Co. | --- | --- | 2,220 |
| Avers Building Corp., The | 832 | 832 | --- |
| Avlo Products Corp. | 150 | --- | --- |
| Avon Building Corp. | --- | --- | 555 |
| Avondale Safe Deposit Co. | 555 | --- | 555 |
| Ayers, Mitchell & The Fashion in Music, Inc. | --- | --- | 139 |
| Ayers & Associates, Inc. | 2,775 | --- | --- |
| B. & A. Amusement Co. | 555 | --- | --- |
| B. & B. Motor Exchange Co. | --- | 5,550 | 5,550 |
| B. J. Mortgage & Investment Co. | --- | 1,270 | --- |
| B. & J. Trailer Co. | 654 | 8,633 | 12,950 |
| B. & K. Management Corp. | 555 | --- | 555 |
| B. & R. Service & Filling Station, Inc. | --- | 1,728 | --- |
| Babcock, Wm. H. & Sons, Inc. | 1,110 | --- | --- |
| Babka, Louis, Co. | 10,000 | 15,000 | 15,000 |
| Baby's Valet, Inc. | --- | --- | 407 |
| Back to the Land, Inc. | 2,220 | 2,220 | --- |
| Bacon J. Dean & Co., Inc. | --- | 317 | 476 |
| Baer, Frank, Inc. | 1,665 | --- | --- |
| Bacon's Service Corp. | --- | --- | 555 |
| Baer Trucking & Teaming Co. | 1,246 | --- | --- |
| Baggaley, Horton & Hoyt, Inc. | --- | 9,316 | 9,528 |
| Bahr, Alfon E., & Co. | 998 | --- | --- |
| Baird & Warner, Inc. | 58,732 | --- | 40,502 |
| Baker, A. N., Advertising Agency, Inc. | --- | --- | 681 |
| Baker, Armstrong, Barr, Inc. | 1,210 | 603 | 275 |
| Baker-Babcock Trucking Co. | 555 | --- | 5,550 |
| Baker, L. T., & Co., Inc. | 24,382 | 27,571 | --- |
| Baker Reproduction Co. | 287 | 304 | --- |
| Balaban, H. & E., Corp. | 370 | 832 | 1,248 |
| Balatka, Anna Academy & Music | 191 | --- | --- |
| Balbriggan Apartments Corp. | --- | --- | 555 |
| Balforia Corp. | --- | 2,775 | 2,775 |
| Ballard, Roger K., & Co. | 555 | 1,660 | 1,725 |
| Ballou Manor Apartments | --- | --- | 555 |
| Balmoral Apartments Corp. | --- | 7,215 | 7,215 |
| Bambula-Bach Electric Co. | 456 | 278 | --- |
| Banco Di Napoli Safe Deposit Co. | 226 | 416 | 269 |
| Bands Co., The | 1,532 | 2,298 | 11,100 |
| Bank Equipment Co., Inc. | --- | 555 | 555 |
| Bankers Finance Co. | --- | 19,377 | 1,208 |
| Becker Realty Co. | --- | $128 | $113 |
| Becker Roofing Co. | $25,000 | --- | --- |
| Becker Studios, Inc. | 2,915 | 2,146 | --- |
| Beckman Painting Corp. | 2,511 | 473 | 2,701 |
| Beco Management Co. | 100 | 100 | --- |
| Bedeaux, Chas. E., Co. of Illinois, The | 30,592 | 20,759 | 19,276 |
| Bedding Building Corp. | --- | 1,000 | --- |
| Beedee Management Co. | 2,379 | 4,946 | 5,092 |
| Bedford, J., Motor Service, Inc. | 2,775 | --- | 592 |
| Bee Hive Shoe Repairing Co. | 1,387 | 783 | 1,175 |
| Beesley, Ralph H., & Co., Inc. | 946 | 1,902 | 554 |
| Behel, Johnson & Co. | 1,100 | 1,341 | 757 |
| Behl Hotel Corp., Lee J. | --- | 893 | 933 |
| Bein, Maurice L., Inc. | 13,875 | 13,875 | --- |
| Belden Apartments, Inc. | --- | 2,775 | 2,775 |
| Belden-Woodlawn Building Corp. | --- | --- | 555 |
| Belgique Pittoresque, Inc. | 194 | 771 | 363 |
| Bell Amusement Corp. | --- | 555 | 555 |
| Bell, Thomas D., Inc. | --- | --- | 106 |
| Bell Auto & Undertaking Co. | 1,184 | 427 | 640 |
| Bell Discount Corp. | --- | --- | 10,327 |
| Bell Line, The, Inc. | --- | 2,609 | 1,953 |
| Bell Linen Supply Co. | --- | 1,665 | 1,665 |
| **Belldrey Apartments Corp.** | --- | 208 | --- |
| Belle Chasse Terminals, Inc. | 555 | 555 | --- |
| Belle Hotel Management Corp. | --- | --- | 1,665 |
| Belmont Central Exchange, Inc. | 100 | 370 | 185 |
| Belmont Cartage Co. | --- | 555 | 832 |
| Belmont-Central Bldg. Corp. | --- | 600 | 900 |
| Belmont Garage Corp. | 1,095 | 28,773 | --- |
| Belmont-Lincoln Garage, Inc. | --- | 555 | 832 |
| Belmont Realty Co. | 3,243 | 7,828 | --- |
| Belmont-Sheffield Liquidating Corp. | --- | 11,770 | 6,904 |
| Belmont-Sheffield Safe Deposit Co. | 565 | 422 | 436 |
| Belmont Towers Building Corp. | --- | --- | 555 |
| Beloian, Leon, Inc. | 555 | 555 | 832 |
| Belsan Plastering Co. | --- | 2,414 | 3,621 |
| Bender House, The, Inc. | --- | 732 | 1,098 |
| Beneficial Acceptance Corp. | --- | 1,582 | 3,700 |
| Benes & **Hemzacek**, Inc. | 367 | --- | 100 |
| Ben-Lee Motor Service Co. | --- | 322 | --- |
| Bennett & Landgren Co. | 659 | --- | --- |
| Bennett Apartments, Inc. | --- | --- | 555 |
| Bennett, Roy E., Co. | 879 | 309 | --- |
| Bensinger, Inc. | 5,550 | 5,439 | 4,645 |
| Benson & Dall, Inc. | --- | 11,100 | 16,650 |
| Benson Foundation Co. | 832 | 832 | 832 |
| Bens Tri-State Motor, Inc. | --- | --- | 171 |
| Bentley, A. L., & Son | 35,637 | --- | --- |
| Bentley Funeral Home, Inc. | 629 | 944 | --- |
| Bentley Funeral Service | --- | 34,261 | 28,659 |
| Bergendahl & **Kien**, Inc. | --- | 100 | 100 |
| Berger, Albert, Inc. | --- | --- | 1,387 |
| Berkman's Health Club | --- | --- | 2,220 |
| Berkshire Apartment Building Corp. | 11,100 | 11,100 | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Bank's Linen Supply Co. | $8,654 | $12,981 | $12,981 |
| Banks, Wm. H., Inc. | 7,042 | 4,452 | 3,769 |
| Banner Cleaners & Dyers, Inc. | 7,765 | 7,765 | 7,765 |
| Banner Investment Co. | 13,875 | --- | --- |
| Banner Laundry Co. | --- | --- | 1,665 |
| Banton Corp. | --- | 1,110 | 1,665 |
| Barbee Block Building Corp. | --- | --- | 555 |
| Barbee, Robert E., Co. | 375 | 221 | --- |
| Bard, Ralph A., & Co. | 3,515 | 11,100 | 16,650 |
| Bardhart Production, Inc. | 2,775 | --- | --- |
| Bari Theatre Corp., Inc. | 190 | 285 | 427 |
| Barkmann, H., Cartage Co. | 13,875 | 5,000 | --- |
| Barkmann, H., Coal & Cartage Co. | 1,850 | --- | --- |
| Barnes-Caruthers Fair Booking Association, Inc. | 4,246 | 6,369 | 6,369 |
| Barnes, Wm. C., & Associates, Inc. | 2,913 | --- | --- |
| Barnett, A. W., & Co., Inc. | 3,374 | 5,061 | --- |
| Barnett, Robert, Corp. | --- | --- | 199 |
| Barr, Robert & Co. | 13,875 | --- | --- |
| Barr, T. J., Health Service, Inc. | 555 | 833 | 1,249 |
| Barrett Bros. Realty, Inc. | --- | 512 | --- |
| Barron, W. H., Co. | 463 | 695 | 1,042 |
| Barry, Walter H., Inc. | --- | 555 | 555 |
| Barry & Doyle, Inc. | 1,110 | 1,110 | --- |
| Barry-Doyle Service Sta., Inc. | 1,110 | 1,110 | --- |
| Barsi, Peter, & Co. | --- | --- | 130 |
| Bartholomay-Darling Co. | 5,550 | 8,325 | 12,487 |
| Bartlett, Robert, Building Corp. | --- | --- | 1,570 |
| Bartlett & Gordon, Inc. | --- | 5,550 | 1,116 |
| Bartlett Gardens, Inc. | --- | --- | 1,388 |
| Barton Corp. | --- | --- | 255 |
| Bartuch, Fred, Trucking Co. | 1,309 | 682 | --- |
| Bartzen, J. R., Cartage Co. | --- | 164 | 246 |
| Basic Industries, Inc. | 359 | 539 | 808 |
| Basta Musil & Co., Inc. | 539 | 2,292 | 1,241 |
| Battey & Kipp, Inc. | 2,744 | 4,116 | 4,656 |
| Battle of Gettysburg, The, Inc. | 1,500 | --- | --- |
| Bayfield & Lloyd Hotel Co. | --- | --- | 1,665 |
| Beabrock Corp. | 437 | 1,878 | 2,817 |
| Beacharmar Co. | 1,527 | 2,291 | 2,291 |
| Beach View Hotel Co. | 349 | 1,776 | 370 |
| Beaconsfield Building Corp. | 5,550 | --- | 555 |
| Beacon-Hill Building Corp. | 11,100 | 11,100 | 555 |
| Beale, Tours, Inc. | 5,550 | 2,500 | --- |
| Beale Travel Service, Inc. | --- | 370 | 555 |
| Beall, J. H., & Co. | --- | --- | 283 |
| Beaumont-Wickland, Inc. | --- | --- | 374 |
| Beauty Mart, Inc. | --- | --- | 2,775 |
| Beck Bond Co. | 13,875 | 13,875 | 613 |
| Becker-Becker, E., Electrical Engineering Co., Inc | 302 | 1,212 | 660 |
| Becker Cleaner, Inc. | 555 | 833 | --- |
| Becker G., Co., Roofer | 5,550 | --- | --- |
| Becker, Joseph, Co. | 187 | --- | 952 |
| Becker, Leon V., Corp. | 359 | 509 | 724 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Berkshire Provisions Warehouse Co. | --- | --- | $1,880 |
| Berkson Building Corp. | $5,550 | --- | --- |
| Berkson, Harry U., & Son, Inc. | 212 | $267 | 207 |
| Berlet Photography, Inc. | --- | 555 | --- |
| Berliner, L., Produce Co. | 1,110 | 1,665 | --- |
| Bermingham & Co. | 268 | --- | --- |
| Bernard Ainslie Building Corp. | --- | 5,000 | 555 |
| Bernard, J. E., & Co., Inc. | 2,126 | 2,355 | 434 |
| Bernard Laboratories, Inc. | 197 | 245 | 245 |
| Bernet Corp. | --- | 555 | 555 |
| Bernauer Bros. Co. | 8,325 | 2,500 | --- |
| Bernice Beauty Shop | --- | 355 | --- |
| Bernice Theatre Corp. | --- | --- | 840 |
| Bernstein, A., & Co. | 13,875 | --- | --- |
| Berry, H. Roy, Inc. | 11,962 | --- | --- |
| Berteau Ashland Avenue Building Corp. | 2,500 | --- | --- |
| Bertolet & Deming, Inc. | 279 | --- | --- |
| Bertolet & Co., C.D., Inc. | --- | 273 | 158 |
| Besser, Edwin E., Jr., Inc. | 1,513 | --- | 445 |
| Best Building, Inc. | --- | --- | 555 |
| Best Ideas Service of the Advertising Checking Bureau, The, Inc. | 555 | 555 | 832 |
| Best & Kaplan Amusement Corp. | 232 | 215 | 323 |
| Best Service Garage, Inc. | 555 | --- | 555 |
| Better Homes, Inc. | --- | --- | 4,440 |
| Better Hotel Corp. | 1,336 | 1,699 | 2,009 |
| Better Real Estate Improvement Corporation | 2,220 | 2,220 | --- |
| Better-Speech Institute of America, The | --- | 14,081 | --- |
| Betty Building Corp. | 1,387 | --- | --- |
| Beverly Hills Securities Co. | 27,750 | --- | --- |
| Beverly Plumbing Co., Inc. | 1,387 | 129 | 194 |
| Beverly Ridge Cleaners & Dyers | 547 | 821 | 1,231 |
| Beverly Towers Building Corp. | --- | --- | 555 |
| Big Four Advertising Carrier | 555 | 833 | 1,809 |
| Big Shows Corp. | 555 | 833 | --- |
| Bilhorn Vocational Service, Inc. | 330 | 495 | 1,110 |
| Bills, The Corp. | 1,393 | 27,775 | 27,344 |
| Bills Management & Mortgage Corp., The | --- | 1,887 | 802 |
| Biltmore Livery Stables, Inc. | --- | 265 | 398 |
| Biltmore Theatre Co. | 41,070 | 26,290 | 11,100 |
| Biograph Amusement Corp. | 370 | 370 | 370 |
| Birchwood Cleaners & Furriers, Inc. | 280 | 420 | --- |
| Birck, J. C., Cleaning Co., Inc. | 3,330 | 308 | --- |
| Bird Theatre Corp. | --- | 12,315 | 26,674 |
| Birkenstein, George, Corp. | --- | 666 | --- |
| Birney, Frank O., Inc. | 172 | 258 | 488 |
| Birren, P. A., & Son, Inc. | 2,096 | 290 | 2,234 |
| Birren-Melchin, Inc. | 5,550 | 5,550 | --- |
| Bisberno Advertising Co. | 1,861 | 5,220 | 2,451 |
| Bisch-Rocco Amusement Co. | --- | 3,497 | 3,846 |
| Bishops Service, Inc. of Illinois | 2,551 | 3,827 | 2,775 |
| Bismarck, Feilchenfeld Co., Inc. | --- | 555 | 832 |
| Black & Eaton Mortgage Co. | 5,665 | --- | --- |

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Black and Horcher, Inc. | $100 | --- | --- |
| Blackett-Sample-Hummert, Inc. | 121,998 | $109,774 | --- |
| Blackhawk Chief Dispatch, Inc. | 2,775 | 2,775 | $2,775 |
| Blackhawk Corp., The | 402 | --- | --- |
| Blackstone Co., The | 5,000 | --- | --- |
| Blackstone Amusement Co. | --- | 555 | 555 |
| Blackstone College of Law, Inc. | --- | 121 | 2,000 |
| Blackstone Villa Building Corp. | 555 | 555 | --- |
| Blackwell, John W., Co. | --- | 3,330 | 3,330 |
| Blaine Building Corp. | 10,000 | --- | --- |
| Blaine Theatre Co. | 2,775 | --- | --- |
| Blair Transfer Co., Inc. | 5,550 | 5,550 | 8,325 |
| Blanchard Securities Co. | 1,358 | 1,190 | 1,278 |
| Blandarm Amusement Corp. | 2,053 | 3,080 | --- |
| Blecker Beauty Shops, Inc. | 2,840 | 4,846 | 6,753 |
| Bliss and Manus, Inc. | --- | --- | 555 |
| Blitz and Sherman, Inc. | 130 | --- | 1,665 |
| Blomstrand, H. B. and Co., Inc. | --- | --- | 555 |
| Blount Bros., Inc. | 118 | --- | --- |
| Blount, Russel L., Co. | 3,678 | --- | --- |
| Blue Band, Inc. | 11,100 | 11,100 | --- |
| Blue Bird Air Service, Inc. | 3,075 | --- | --- |
| Blue Bird Building Corp. | 10,000 | 10,000 | --- |
| Blue Bird Coach Line, Inc. | --- | 660 | 990 |
| Blue Light Super Service Station, Inc. | 2,220 | 2,220 | 2,220 |
| Blue Ribbon Laundry, Inc. | --- | --- | 115 |
| Blums Photo Arts, Inc. | 4,015 | 4,015 | --- |
| Blunt, Raymond S. and Co. | 111 | --- | --- |
| Board of Trade Warehouse Corp. | 1,500 | 1,500 | --- |
| Board Survey Co. | 100 | 193 | 100 |
| Bobbe, J. and Co. | 5,550 | --- | --- |
| Bohac Mortgage Corp. | 2,147 | 3,221 | 4,832 |
| Bohan, Maurer, and Nelson, Inc. | 1,089 | 1,474 | 136 |
| Bohnen, Arthur Inc. | 1,212 | 1,846 | 1,286 |
| Boland and Son, Inc. | 1,387 | 2,081 | 2,081 |
| Boiler Machinery Cartage Co. | --- | --- | 4,440 |
| Boland, John A., Co. | 4,500 | 4,500 | 4,500 |
| Bolger and Co. | 150 | 150 | --- |
| Bolton, W. H. Service, Inc. | 277 | 129 | 277 |
| Bomash, M. and J. Realty Co. | 327 | 374 | 357 |
| Bona Fido Reporting Co. | 832 | --- | 100 |
| Bond Equity Realization Co. | 555 | 833 | --- |
| Bond and Goodwin, Inc. of Illinois | --- | --- | 5,100 |
| Bond Investment Co. | --- | --- | 11,100 |
| Bond and Mortgage Investment Co. | 555 | 833 | --- |
| Bonded Checking Stands, Inc. | 1,725 | --- | --- |
| Bonney and Son, C. F. Co. | 100 | 188 | 762 |
| Bonniwell, Neil and Camden | --- | --- | 3,364 |
| Boosters Garage, Inc. | 347 | 243 | 365 |
| Booth Cold Storage Co. | 11,956 | 6,073 | 11,948 |
| Bon Ton Wet Wash Laundry, Inc. | --- | 703 | 1,055 |
| Borde, Al Agency, Inc. | 2,775 | 4,163 | --- |
| Bood Decorating Co. | --- | --- | 100 |

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| Broadshire Hotel Corp. | $1,110 | $1,665 | --- |
| Broadview Height Realty Co. | 555 | --- | --- |
| Broadway Arcade Corp. | 11,100 | --- | --- |
| Broadway Art Galleries, Inc. | --- | 259 | --- |
| Broadway Firestone Service, Inc. | 1,800 | 2,700 | --- |
| Broadway Production, Inc. | 5,550 | --- | --- |
| Broadway Rug Cleaners and Dyeing Co. | 402 | --- | $5,550 |
| Broadway Safe Deposit Co. | 169 | --- | --- |
| Broadway Stores Building Corp. | --- | 287 | 746 |
| Broadway Strand Building Corp. | --- | 555 | --- |
| Broadway Surf Garage, Ltd. | 532 | 532 | --- |
| Broadway and Waveland Building Corp. | 5,550 | --- | --- |
| Brock Building Corp. | --- | --- | 555 |
| Broderick, D. F., Inc. | 843 | 2,774 | 7,729 |
| Broderick Teaming Co. | 26,617 | --- | 1,742 |
| Broderick and Son, John., Inc. | --- | --- | 390 |
| Brokers Warehouse Co. | --- | --- | 1,709 |
| Brons, W. J. Co. | 185 | 278 | 2,775 |
| Brook, Charles and Co. | 150 | 837 | --- |
| Brook Hill Laboratories, Inc. | 3,405 | 3,727 | 2,720 |
| Brooks Contracting Corp. | 1,746 | 1,746 | --- |
| Brooks, Inc. | 1,110 | 1,110 | --- |
| Brotherhood Loan Assn. | 1,327 | 714 | 1,071 |
| Brown, G. L. Audit Co. | 1,640 | 1,598 | 2,436 |
| Brown and Co., Hermen | --- | --- | 555 |
| Brown, H. S., Inc. | 555 | 555 | --- |
| Brown, J. C. and Co. | 313 | --- | --- |
| Brown, James J., Plastering Co. | 2,461 | --- | 1,797 |
| Brown, Paul, Inc. | 19,425 | --- | --- |
| Brown, Robert Honore, Inc. | 153 | --- | --- |
| Brown, W. T. Jr., Funeral Home Inc. | 6,553 | 6,553 | --- |
| Browning Cleaners, Inc. | 1,110 | 1,665 | --- |
| Brown Wood Products Co. | 10,797 | --- | --- |
| Brownstein, J. M., Inc. | 1,295 | 1,942 | --- |
| Bruce, Jim., Roofing and Insulating Co. | --- | 536 | --- |
| Bruck-Wiesner Recreation Co. | --- | 4,181 | 965 |
| Brundage, Dr. H. S., Animal Hospital, Inc. | --- | 555 | 555 |
| Bruner, Henry P., Inc. | --- | 115 | 218 |
| Brunswick Loan Corp. | 23,587 | 23,587 | --- |
| Bryant and Stratton Business College | 5,550 | 2,416 | 3,624 |
| Bryn Mawr Manor Building Corp. | --- | --- | 555 |
| Buchen, The., Co. | 6,449 | 16,019 | 10,785 |
| Buckingham Securities Co. | --- | --- | 4,528 |
| Buckingham Theatre Co. | 370 | 555 | 832 |
| Buckley, Edward B., and Co. | --- | --- | 201 |
| Buckman, B. E. and Co. | 1,178 | 618 | 927 |
| Budget Finance Co, The | 1,992 | 2,156 | 421 |
| Buena Oaks Hotel Corp. | 315 | --- | --- |
| Buena Park Garage | 100 | 225 | 337 |
| Buettner, Inc. | --- | --- | 177 |
| Buhman, Theodore, W. and Son | 259 | --- | --- |
| Buhrke-Adams Co., Inc. | --- | --- | 555 |
| Builders Building Garage Corp. | --- | 5,000 | 7,500 |
| Builders Commercial Agency | 1,387 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Boston Dental Service Co. | --- | $1,388 | $2,082 |
| Boston Dental Parlor | --- | --- | 1,388 |
| Boston System Dentists | --- | --- | 555 |
| Boston Window Cleaning Co. | $5,550 | 5,550 | --- |
| Bosworth Building Corp. | 5,550 | --- | --- |
| Boulevard Apartment Hotel Co. | --- | --- | 100 |
| Boulevard Rug Cleaners, Inc. | --- | --- | 1,110 |
| Boulevard Theatre Co. | --- | --- | 555 |
| Boulevard View Apartments, Inc. | 11,100 | --- | --- |
| Bour, George C., & Co. | 555 | 833 | --- |
| Bourne, A. J., & Son, Inc. | --- | 5,550 | 5,550 |
| Bowe and Cohlgraff Co. | 525 | 788 | --- |
| Bower-Baker Co. | 6,748 | --- | --- |
| Bowers & Baldwin Realty, Inc. | 2,193 | 6,380 | 4,250 |
| Bowers, John C., Co. | 130 | 412 | 618 |
| Bowers, Thos. M., Advertising Agency | 8,616 | 8,616 | 8,616 |
| Bowes & Co. | --- | 959 | 3,494 |
| Bowles, Neil H., & Co. | --- | 370 | --- |
| Bowman Wesley Studio, Inc. | 232 | 396 | 685 |
| Boydston Brothers | 14,449 | 24,055 | 10,732 |
| Boyle, Flagg & Seaman | --- | 2,276 | --- |
| Bozell & Jacobs, Inc. (Illinois) | --- | 1,890 | 772 |
| Bradley, Ellner Co., Inc. | 618 | 618 | 3,122 |
| Bragno Mustari Building Corp. | --- | --- | 555 |
| Brandt Advertising Co. | 473 | 734 | --- |
| Brandt, Chas. H., & Co., Inc. | --- | --- | 1,950 |
| Brandt Securities Co. | 4,907 | --- | 176 |
| Brandt-Strauss Co., The | 417 | 168 | 174 |
| Branham Co., The, Publisher's Representatives | --- | 2,008 | 3,012 |
| Branham, John M., Co. | --- | --- | 11,100 |
| Branigar, H. W., Corp. | 11,100 | 16,650 | 10,768 |
| Bransfield, John F., Co. | 12,583 | 18,875 | 28,313 |
| Bransfield Cinder Co., Inc. | --- | --- | 555 |
| Brashear Freight Lines of Illinois, Inc. | --- | --- | 370 |
| Bratton's Inc. | --- | 2,220 | 555 |
| Brautigam, R.C., Inc. | 11,100 | 11,100 | --- |
| Breen Liquidating & Investment Co. | 1,486 | --- | --- |
| Brennan, J. M., & Co. | 295 | --- | --- |
| Brennan Realty Co. | 185 | 278 | 1,387 |
| Brewers & Distributors Credit Bureau, Inc. | 148 | --- | 555 |
| Briargate Building Corp. | --- | --- | 555 |
| Briarhampton Building Corp. | 731 | --- | --- |
| Bridgeport Wet Wash Laundry Co. | 273 | 410 | 2,775 |
| Briggs Outdoor Advertising Co. | --- | 3,513 | 6,744 |
| Briggs & Wiegel, Inc. | 185 | 175 | --- |
| Brighton Park Motor Sales, Inc. | 247 | 2,493 | --- |
| Brilliant Garage, Inc. | 1,387 | 1,387 | 2,080 |
| Brink's, Inc. | 7,500 | 7,500 | 7,500 |
| Brink's Express Co. | --- | 370 | 555 |
| Brite Laundry, Inc. | 2,775 | 2,775 | 4,162 |
| British Nu-Enamel Corp. | 555 | --- | --- |
| Britton Motor Service, Inc. | 2,097 | --- | --- |
| Broadcast Productions Corp. | 225 | --- | --- |
| Broadmoor Hotel Co. | --- | 27,750 | 1,110 |
| Builder's Finance Corp. | $24,420 | --- | --- |
| Builder's Investment Co. | 10,000 | $10,000 | --- |
| Builder's Life Insurance Agency, Inc. | --- | --- | $555 |
| Builder's Underwriters Agency, Inc. | 118 | 6,238 | 1,636 |
| Building Cleaning & Pointing Co. | 100 | --- | 555 |
| Building Electrical Service Co., Inc. | 867 | 171 | 957 |
| Building & Land, Inc. | 10,000 | 10,000 | 11,100 |
| Building Management Co. | 100 | 168 | 100 |
| Building Repair Department | 5,550 | 8,525 | --- |
| Building's Research Bureau | --- | 2,220 | 3,330 |
| Building Servico Co., General Contractors, Inc. | 370 | --- | --- |
| Building Service Corp. | 11,100 | 11,100 | --- |
| Bulk Service Stations, Inc. | 1,110 | 1,110 | 1,665 |
| Bunker Hill Country Club | --- | 25,000 | --- |
| Bureau of Credit Control, Inc. | --- | 555 | 852 |
| Burchill, Thomas, Agency, Inc. | 205 | 212 | --- |
| Burglar Proofing Laboratories | 555 | 555 | --- |
| Burke, Frank J., Funeral Home, Inc. | 552 | 2,503 | 226 |
| Burke, Kuipers & Mahoney, Inc. | 178 | 1,625 | 2,438 |
| Burke, John, Undertaker, Inc. | 251 | 358 | 537 |
| Burke Realty Co. | --- | --- | 555 |
| Burke's Storage Co. | --- | --- | 555 |
| Burkartsmeier Building Corp. | 1.596 | 1,596 | --- |
| Burling-Broadway Building Corp. | --- | 555 | --- |
| Burlington Safe Deposit Co. | 100 | 172 | 100 |
| Burlington Transportation Co. | 12,758 | 11,672 | 14,290 |
| Burnet-Kuhn Advertising Co. | 7,309 | 7,309 | 8,936 |
| Burnett Central Building, Inc. | --- | 555 | 2,220 |
| Burnham Brothers and Hammond, Inc. | 357 | --- | 1,388 |
| Burnham and Co. | --- | --- | 174 |
| Burnham, E., Inc. | --- | --- | 795 |
| Burnside Securities Co. | --- | --- | 1,499 |
| Burns and Weiss, Inc. | --- | --- | 135 |
| Burrell Engineering and Construction Co. | --- | --- | 867 |
| Burny Properties | --- | 1,138 | --- |
| Burson Bros., Inc. | --- | --- | 1,070 |
| Burton, C. S., Co. | --- | --- | 3,330 |
| Busbey Fred E., and Co. | 150 | 225 | 1,387 |
| Business Institute, The | 13,875 | --- | --- |
| Business Men's Valet, Inc. | 150 | --- | --- |
| Business Recovery Finance Corp. | 1,110 | --- | --- |
| Business Research Corp. | 24,075 | 13,371 | 10,763 |
| Business Woman's Exchange, Inc. | 100 | 403 | 403 |
| Bus Terminals Co. | 11,100 | 16,650 | --- |
| Busy Bee Shoe Repair Co. | 1,110 | --- | --- |
| Butkus Undertaking Co. | 555 | --- | --- |
| Butler Agency, Inc. | 199 | 535 | 461 |
| Byrne Advertising Agency, Inc. | --- | 341 | 248 |
| Byrne Investment Co. | 2,460 | 3,690 | 5,035 |
| Byron Theatre Corp. | 2,220 | 2,220 | 2,220 |
| C. A. Realty Co. | --- | 157 | --- |
| C. P. Co. | 3,102 | 3,170 | --- |
| C. and R. Management Corp. | --- | 904 | 559 |
| C. V. N. Theatre Co. | 520 | --- | --- |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| C. R. D. Corporation | --- | $2,159 | --- |
| Cafe De la Paix Operating Co. | $2,775 | --- | --- |
| Cahill, D. W., and Co., Inc. | 5,550 | --- | --- |
| Calek and Vlcek, Co. | 1,208 | 977 | $925 |
| Callerman Brokerage Co. | 451 | 225 | 730 |
| Callner Milton, H., and Co., Inc. | --- | 2,775 | 4,162 |
| Calumet Conservatory of Music and Dramatic Art | 555 | 188 | --- |
| Calumet Council Building Corp. | 4,341 | --- | --- |
| Calumet Credit Exchange, Inc. | 122 | 143 | --- |
| Calumet-Douglas Laundry Co. | 3,000 | --- | --- |
| Calumet Expert Cleaners and Dyers | 16,650 | --- | --- |
| Calumet Realty Mortgage Corp. | --- | 132 | 198 |
| Calumet Security Industrial Finance Co. | 1,642 | 1,576 | --- |
| Calumet Wet Wash Laundry, Inc. | 11,100 | --- | --- |
| Calumet and South Chicago Railway Co. | --- | 260,548 | 215,100 |
| Camp, J. Beidler, and Co. | 316 | 290 | 215 |
| Campbell, R-L, Inc. | 2,775 | --- | --- |
| Campbell Realty Co. | 1,236 | 1,854 | 2,781 |
| Campus Auto Service, Inc. | --- | --- | 2,775 |
| Campus Garage and Filling Station | 26,540 | 26,577 | 26,577 |
| Campus Theatre Corporation | --- | --- | 555 |
| Campus Tours, Inc. | 5,550 | --- | --- |
| Cannonball Bonded Messenger Service, Inc. | --- | 1,110 | 1,110 |
| Capital Company | 479 | 112 | 352 |
| Capital Film Exchange, Inc. | 555 | 832 | 1,248 |
| Capital Garage, Inc. | 5,550 | 5,550 | 5,550 |
| Capital Greyhound Lines, Inc., of Illinois | 481 | 1,739 | 1,420 |
| Capital Painting and Cement Co., Inc. | 11,100 | 11,100 | 11,100 |
| Capital Rehabilitation Co. | 276 | --- | --- |
| Capital Securities Co. | 971 | --- | --- |
| Capital Taxi Cab Co. | --- | 555 | 832 |
| Caples, The, Co. | 1,674 | 1,644 | 932 |
| Cappetta and Minella, Inc. | 162 | --- | 210 |
| Car Conditioners, Inc. | --- | --- | 5,550 |
| Cardinale-Lupo, Inc. | 444 | 172 | 240 |
| Careful Carpet Cleaning Co. | 295 | --- | 4,274 |
| Careful Cleaners | 247 | --- | --- |
| Cargill Illinois Warehouse Corp. | --- | 54,707 | --- |
| Cargill Grain Co., of Illinois | --- | --- | 54,707 |
| Carle Products Corp. | 555 | --- | --- |
| Carl Holding Company | --- | 2,775 | 4,162 |
| Carlson and Berggren Co. | 22,200 | --- | --- |
| Carlson-Norman, Inc. | 197 | --- | --- |
| Carlstrom's C.O. American College of Physical Education of Chicago | 22,200 | 1,913 | --- |
| Carltonia Hotel Management Co. | --- | 299 | 746 |
| Carlton Terrace Hotel Co. | 2,775 | 2,775 | 2,775 |
| Carmen Corporation | --- | --- | 555 |
| Carnahan-Hanson Co. | 2,769 | 2,095 | 3,143 |
| Carney, E. A. and Co. | 13,875 | --- | --- |
| Carolynne Beauty Salon | 100 | --- | --- |
| Caron, August S. and Son, Inc. | 1,748 | --- | --- |
| Car Owners Finance Co. | 1,435 | 5,550 | 5,550 |
| Carpet Laying Service, Inc. | 100 | 100 | --- |
| Carr Brothers Wrecking Co. | 1,837 | 751 | --- |

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Central Safety Deposit Co. | $9,840 | --- | --- |
| Central Securities Transfer Co. | 368 | --- | --- |
| Central Shares Corp. | 11,100 | $16,650 | --- |
| Central Shipping Co. | 5,550 | 5,550 | --- |
| Central States Electrical Construction Co. | 2,064 | --- | --- |
| Central States Engineering Co. | 2,775 | --- | --- |
| Central States Finance Corp. | 14,289 | 2,415 | $2,237 |
| Central States Freight Service, Inc. | 785 | 2,276 | 3,414 |
| Central States, Inc. | 1,110 | --- | --- |
| Central States Hotel Co., Inc. | --- | --- | 5,550 |
| Central States Oil Co, | --- | 14,430 | 1,110 |
| Central States Transit Co. | 2,831 | 4,093 | 3,537 |
| Central Steam Laundry Co. | 9,002 | --- | --- |
| Central Tank Car Co. | 136 | 1,229 | 507 |
| Central Teaming Co. | 3,243 | 6,527 | 5,023 |
| Central Theatre Co. | --- | 5,000 | --- |
| Central Watch Service, Inc. | 2,344 | 3,799 | 2,405 |
| Central Window Cleaning Co. | 427 | 356 | --- |
| Century Garage and Auto Parts Corp. | 5,550 | 5,550 | 555 |
| Century Apartment Hotel, Inc. | 4,995 | --- | --- |
| Century Housing Bureau, Inc. | 2,775 | 2,775 | --- |
| Century of Progress Bureau of Hotel and Apartment Owners | 555 | 555 | --- |
| Century Photos, Inc. | --- | 370 | --- |
| Century Realty Co. | 185 | 185 | 185 |
| Century Ride Company | 7,215 | 7,215 | 1,110 |
| Century Sight Seeing Bus Co. | 11,100 | --- | --- |
| Century Theatre Co. | 2,835 | 2,835 | 100 |
| Century Theatrical Producing Corp. | 2,775 | --- | --- |
| Cerf, L. R., and Co. | 2,220 | --- | --- |
| Cermak and Serhant, Inc. | 4,261 | 4,247 | 3,698 |
| Cermak Western Building Corp. | 10,000 | 10,000 | 555 |
| Certified Audit Bureau, Inc. | 555 | 555 | --- |
| Certified Burglar Alarm System | 1,110 | 1,110 | 1,665 |
| Certified Distributors, Inc. | 2,775 | 2,775 | --- |
| Certified Dry Cleaners, Inc. | --- | --- | 555 |
| Certified Linen Supply Co., Inc. | --- | --- | 5,550 |
| Certified Roofing Co. | 982 | 1,473 | --- |
| Certified Rug and Carpet Cleaners, Inc.[1] | 555 | 555 | 832 |
| Chadwick, Stanley C., Inc. | 2,775 | 2,775 | --- |
| Chain Garage, Inc. | 4,014 | --- | 277 |
| Champaign Orpheum Co. | 3,807 | 1,741 | 3,608 |
| Champaign-Urbana City Lines, Inc. | --- | --- | 2,160 |
| Champion and Black, Inc. | --- | --- | 307 |
| Champion Cleaners and Dyers, Inc. | --- | 555 | 832 |
| Champion Laundry, Inc. | 2,775 | 2,775 | --- |
| Chain Store Advertising Co. | --- | 127 | --- |
| Chapin Laundry Co. | 3,330 | 3,330 | 3,330 |
| Chapman, Wm. A., and Co. | --- | 2,118 | 683 |
| Charles Properties, Inc. | --- | 1,480 | --- |
| Charlotte Building Corp. | --- | --- | 555 |
| Charlotte Fay Building Corp. | --- | 555 | 555 |
| Charon Equipment Corp. | --- | --- | 2,775 |
| Chatfield Building Corp. | --- | --- | 555 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Carriers Delivery Service, Inc. | --- | $250 | $375 |
| Carroll, G. F., & Co. | --- | 5,550 | 5,550 |
| Carroll, P. D., Trucking Co. | $11,524 | 3,846 | 542 |
| Cartage, Inc. | --- | --- | 694 |
| Casa Bonita Bus Co., Inc. | 720 | --- | --- |
| Cascade Wet Wash Laundry, Inc. | 3,000 | 4,500 | --- |
| Casey Safe Deposit Vault Co. | 1,979 | 2,969 | 742 |
| Cash & Carry Cleaners, Inc. | 2,775 | --- | --- |
| Cash, Frank I., Associates, Inc. | 5,550 | 5,550 | 2,332 |
| Casino Amusements, Inc. | --- | 555 | 555 |
| Cassidy Securities Co. | 2,152 | 1,261 | 717 |
| Cassin, Wm., & Co., Inc. | 270 | 249 | 176 |
| Castino Transport | 117 | --- | --- |
| Castle Amusement Co. | --- | 177 | 388 |
| Catalpa Auto Station, Inc. | --- | --- | 555 |
| Catalpa Service Stations, Inc. | 461 | 692 | 1,038 |
| Catholic Church School Visual Education Society, Inc. | 555 | 555 | --- |
| Cavanna Drapery & Curtain Cleaners, Inc. | 475 | 649 | 124 |
| Cecelia Co., The | 33,300 | 1,180 | 1,770 |
| Cecil Investment Co. | 1,894 | 2,841 | --- |
| Cedar Park Cemetery Association | 4,065 | 576 | 294 |
| Cedar Street Building Corp. | --- | 5,550 | 555 |
| Cemeteries of America, Inc. | --- | --- | 5,550 |
| Centennial Laundry Co. | 538 | 807 | 1,210 |
| Center Theatre Corp. | --- | 370 | 555 |
| Central Belmont Improvement Co. | --- | --- | 1,220 |
| Central Brokerage Co. | 1,387 | --- | --- |
| Central Building Cleaning Co. | --- | 5,550 | 5,550 |
| Central Building Corp. | 5,550 | --- | --- |
| Central Chicago Garages, Inc. | 1,183 | 338 | 649 |
| Central Cleaners & Dyers, Inc. | 4,372 | 4,372 | 6,558 |
| Central Cold Storage Co. | 34,219 | 54,828 | 55,810 |
| Central Construction & Engineering Co. | 925 | 1,660 | 199 |
| Central Development Co. | 454[1] | 454 | 681 |
| Central Elevator Co. | 3,700 | 5,625 | 8,859 |
| Central Financing & Investment Co., Inc. | 28,938 | 43,407 | 49,374 |
| Central Forwarding Co. | 555 | 832 | 2,775 |
| Central Hauling Co., Inc. | --- | --- | 555 |
| Central Hotel Co. | --- | --- | 750 |
| Central Illinois Bus Co. | 2,429 | --- | --- |
| Central Insurance Agency, Inc. | --- | 555 | --- |
| Central Live Stock Commission Co. | 2,775 | 4,162 | 4,162 |
| Central Mfg. District Safe Deposit Co. | 555 | 100 | 217 |
| Central Mortgage Co. | --- | --- | 115 |
| Central Oil Storage Corp. | 1,512 | 1,604 | --- |
| Central Parking Stations, Inc. | --- | --- | 555 |
| Central Paving Co. | 177 | 348 | 522 |
| Central Polo Association | 123 | 100 | --- |
| Central Prairie Building Corp. | --- | --- | 555 |
| Central & Quincy Bldg. Corp. | --- | --- | 555 |
| Central Realty & Investment Co. | 712 | 944 | 1,360 |
| Central Reporting System, Inc. | 744 | 1,116 | 1,674 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Chatfield Hotel Corp. | $231 | $231 | $555 |
| Chatham Investment Corp. | --- | 5,000 | 7,500 |
| Check Agency & Loan Corp. | 1,387 | 817 | 1,226 |
| Checker Real Estate & Mortgage Co., Inc. | --- | 833 | 833 |
| Checkerway Charter Coach Co. | 1,387 | 1,082 | 1,623 |
| Chellberg Bros., Inc. | 5,550 | --- | --- |
| Cheltenham Theatre Corp. | 1,236 | 1,854 | 11,100 |
| Chemical & Engineering Co. | 5,550 | 3,108 | 4,662 |
| Cherny, A., Co. | 1,018 | 1,042 | 631 |
| Chertow, David, Inc. | --- | --- | 555 |
| Chesterfield Corp. | 2,922 | --- | --- |
| Chesterfield Ukrainian Workers Home, Inc. | 5,550 | 5,550 | --- |
| Chestnut Clark Building Corp. | --- | --- | 555 |
| Chestnut-De-Witt Building Corp. | --- | --- | 555 |
| Chiagouris, George P., & Co. | 555 | 233 | 951 |
| Chicago Academy of Beauty Culture, The | 541 | --- | --- |
| Chicago Academy of Fine Arts | --- | --- | 104 |
| Chicago Aerial Survey Co. | 271 | 233 | 494 |
| Chicago Architectural Photographing Co. | 892 | 1,338 | --- |
| Chicago Amusement Corp. | 555 | --- | --- |
| Chicago American Giant Base Ball Assoc., Inc. | --- | --- | 6,660 |
| Chicagoan, Inc. | --- | --- | 6,660 |
| Chicago Arena Corp. | --- | --- | 5,390 |
| Chicago Armoured Car Co. | 3,365 | 961 | 2,470 |
| Chicago Assets Co. | 929 | --- | --- |
| Chicago Automobile Leasing Co. | --- | 555 | 832 |
| Chicago Automotive Maintenance, Inc. | --- | 1,110 | --- |
| Chicago Auto Wreckers | 1,665 | 1,665 | --- |
| Chicago Aviation Corp. | 1,791 | 2,687 | 4,031 |
| Chicago Bears Foot Ball Club, Inc. | 57,678 | 24,146 | 23,060 |
| Chicago Board of Adjusters | 2,775 | 100 | 150 |
| Chicago Bonding Agency, Inc. | 5,550 | --- | --- |
| Chicago Broadcasting School, Inc. | 2,775 | --- | 2,775 |
| Chicago Burr Oak Cemetery Assoc., Inc. | --- | --- | 893 |
| Chicago Business Exchange | 2,220 | --- | --- |
| Chicago Bus. Center, Inc. | --- | 3,692 | 1,854 |
| Chicago Business Men's Racing Assoc. | 250,000 | 56,559 | 30,129 |
| Chicago Cardinals Foot Ball Club, Inc. | 9,250 | --- | --- |
| Chicago Cemetery Assoc. | 16,975 | 29,803 | 35,713 |
| Chicago-Central Building Corp. | --- | --- | 5,550 |
| Chicago Central Station Institute | 5,112 | --- | --- |
| Chicago Cicero Building Corp. | 5,550 | --- | --- |
| Chicago Cinder Co. | --- | --- | 5,550 |
| Chicago Circular Advertising Service | 2,775 | 2,775 | 4,162 |
| Chicago City Express Co. | 1,500 | 2,250 | 3,375 |
| Chicago City Investment Co. | 555 | 555 | 832 |
| Chicago City Railway Co. | 164,650 | 133,360 | 168,910 |
| Chicago Coliseum Operating Co. | --- | 868 | 726 |
| Chicago College of Commerce | --- | 222 | 638 |
| Chicago College of Music | 185 | 278 | 417 |
| Chicago Conservatory | 100 | --- | 295 |
| Chicago Discount Corp. | 23,824 | 15,517 | 23,276 |
| Chicago District Pipe Line Co. | --- | 259,607 | 273,680 |
| Chicago Dredge Co. | --- | 1,000 | 1,000 |

[1] Assessed in 1937 as Certified Rug and Furniture Cleaners, Inc.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEAR 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Chicago Dyers and Cleaners Corp. | $13,875 | --- | --- |
| Chicago Elevated Advertising Co. | 17,161 | $10,036 | $18,563 |
| Chicago Elevated Properties, Inc. | 24,686 | 7,500 | 7,500 |
| Chicago Engineering Works, Inc. | 21,704 | 3,652 | 3,328 |
| Chicago Erlanger Theatre Corp. | 185 | 740 | 370 |
| Chicago Exporting Co. | 555 | 832 | 832 |
| Chicago Express Co. | --- | 305 | 138 |
| Chicago Fall Flower Festival, Inc. | --- | --- | 555 |
| Chicago Floor Surfacing Co. | 1,110 | 1,110 | --- |
| Chicago Freight Service, Inc. | --- | 402 | 603 |
| Chicago Garage | 1,850 | 1,850 | --- |
| Chicago Gift Shop, Inc. | 555 | 555 | 555 |
| Chicago Grain Corp. | --- | 333 | --- |
| Chicago Grain Elevator Co. | --- | 333 | 370 |
| Chicago Grand Theatre, Inc. | 518 | --- | 2,413 |
| Chicago Guarantee Survey Co. | 862 | 1,293 | 1, 939 |
| Chicago Gueste, Inc. | 11,100 | --- | --- |
| "Chicago Gunners, The., Inc." | --- | --- | 555 |
| Chicago Heights Safe Deposit Co. | 555 | --- | --- |
| Chicago Hospital Service Sales Corp. | --- | --- | 1,387 |
| Chicago Hostees, The., Inc. | 5,550 | --- | --- |
| Chicago House Movers, Inc. | 5,550 | 5,550 | --- |
| Chicago Industrial Appraisal Co. | 370 | 323 | 232 |
| Chicago Industrial Finance Corp. | 7,215 | 5,000 | --- |
| Chicago Investment Co. | --- | --- | 555 |
| Chicago Institute of Laboratory Technique | 5,550 | --- | --- |
| Chicago Intelligence Bureau, Inc. | 11,100 | --- | --- |
| Chicagoland Agencies | --- | --- | 4,986 |
| Chicago Landlords Protective Bureau | --- | 555 | --- |
| Chicago Landscape Co. | --- | --- | 2,940 |
| Chicago Laundry Co. | 2,775 | 2,775 | --- |
| Chicago Legal Loan Co. | 555 | 5,550 | 181 |
| Chicago Linen Supply Co. | 10,911 | 4,893 | 3,187 |
| Chicago Loan and Mortgage Co. | 461 | 590 | 885 |
| Chicago Local Transportation Co. | --- | --- | 228 |
| Chicago Maintenance and Supply | 380 | 286 | --- |
| Chicago Merchants Exchange Assn., Inc. | --- | 194 | 291 |
| Chicago Metropolitan Subway Co. | --- | --- | 1,110 |
| Chicago Mortgage and Credit Co. | --- | 117 | 932 |
| Chicago Mortgage Investment Co. | --- | 1,316 | 1,406 |
| Chicago Motor Coach Co. | 500,000 | 583,144 | 874,716 |
| Chicago Motor Delivery Co. | 5,550 | --- | --- |
| Chicago Motor Express Terminal, Inc. | 6,086 | 6,086 | 15,040 |
| Chicago Motor Finance Co. | 2,325 | --- | --- |
| Chicago Motor Mart, Inc. | 1,387 | --- | --- |
| Chicago Musical College | --- | 561 | --- |
| Chicago National Hockey Team | --- | 4,328 | 4,324 |
| Chicago National League Ball Club | 100,214 | 242,502 | 128,154 |
| Chicago Night Speedways, Inc. | 27,750 | 5,000 | --- |
| Chicago and Northwestern Realty Co. | 13,875 | 13,875 | 20,814 |
| Chicago-Oakley Building Corp. | 5,550 | 5,550 | --- |
| Chicago Opera Co. | --- | --- | 555 |
| Chicago Opera Tour, Inc. | --- | --- | 555 |
| Chicago Parkside Bldg., Corp. | --- | 555 | 555 |

| Name of Corporation and Where Taxee | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| Ciocone and Goodman, Inc. | --- | $555 | $832 |
| Cicero Office Building Corp. | --- | --- | 555 |
| Cicero Wet Wash Laundry Co. | --- | 4,654 | --- |
| Cimar Building Corp. | --- | --- | 555 |
| Cinema Theatre, Inc. | 555 | --- | --- |
| Circle Theatre Co., Inc. | 370 | 370 | 370 |
| Ciros Lee and Co. | --- | 555 | --- |
| Citron, L. J. and Co. | 2,220 | 2,220 | 2,220 |
| Citiee Development and Operating Co. | 487 | 730 | --- |
| Citizen's Proteotive Patrol, Inc. | 2,775 | --- | --- |
| City Auto Finance Co. | 11,100 | --- | --- |
| City Auto Parte, Inc. | --- | 5,550 | 5,550 |
| City Cab Co. | 555 | --- | --- |
| City Loan Co. | 5,550 | 1,000 | --- |
| City National Agency of Evanston, Inc. | --- | --- | 555 |
| City Press Assn. of Chicago | 894 | 1,246 | 1,572 |
| City Real Estate Service Co., Inc. | 165 | 100 | 100 |
| City Realty Co., Inc. | 1,162 | --- | --- |
| City Realty Management Co. | 717 | 1,076 | 626 |
| City Towel Supply Co. | 2,200 | 2,764 | 4,146 |
| City Wide Decorating Service, Inc. | 1,588 | 2,382 | 3,573 |
| Civic Appraisal Corp. | 1,110 | 1,110 | --- |
| Civic Engineering., Ltd. | --- | 1,110 | 5,550 |
| Civic Laundry Linen Supply Co. | --- | 370 | 555 |
| Civic Service Corp. | --- | 827 | 1,241 |
| Claar, Elmer A., and Co. | 193 | --- | --- |
| Claremont-Western Building Corp. | 555 | 555 | 555 |
| Clarendon Club Hotel Corp. | --- | 914 | 865 |
| Clarendon Hills Water Co. | --- | 9,615 | 4,629 |
| Clarendon Shore Apartments, Inc. | 370 | 555 | 555 |
| Claridge Apartment Building Corp. | --- | --- | 555 |
| Clarise Apartments Corp. | --- | --- | 555 |
| Clark-Barry Garage | 1,110 | --- | --- |
| Clark, Edwin H., Inc. | 876 | 1,193 | 637 |
| Clark Arlington Garage | --- | --- | 555 |
| Clark Beauty Shops, Inc. | 1,665 | 1,665 | --- |
| Clark-Berwyn Corp. | --- | 11,100 | 555 |
| Clarkdale Securities Co. | 573 | 369 | 100 |
| Clark Electric Co. | 1,387 | 2,080 | 3,120 |
| Clarke, John W., Inc. | 518 | 11,110 | 16,650 |
| Clark Ritchie and Co. | 855 | --- | --- |
| Clark Lincoln Building Corp. | 8,660 | --- | --- |
| Clark Lane Corp. | --- | 2,775 | --- |
| Clark Madison Hotel Co. | --- | --- | 1,447 |
| Clark-River Auto Park, Inc. | --- | --- | 555 |
| Clark Street Garage | 370 | 1,001 | 985 |
| Clark-Van Buren Garage Corp. | 100 | --- | 310 |
| Clark-Wilson Recreation Co. | 555 | --- | --- |
| Clarkes Service, Inc. | 193 | 100 | 150 |
| Clausen-Devlin and Co. | 104 | --- | --- |
| Clausen Nels Co. | 2,842 | 1,733 | 1,265 |
| Clauson, H. Ring., Inc. | 555 | 489 | 786 |
| Clay Shore Hotel Co. | --- | 1,110 | 1,665 |
| Clayton Building Co. | 5,550 | 5,550 | 5,550 |

CHICAGO (Continued)

| | 1935 | 1936 | 1937 |
|---|---|---|---|
| Chicago Photo-Gravure Co. | $8,325 | $348 | --- |
| Chicago Physio Therapy Institute, Inc. | --- | --- | $4,162 |
| Chicago Plastering Co. | 555 | --- | --- |
| Chicago Poster Advertising Co. | --- | --- | 1,387 |
| Chicago Professional LaCrosse Club, Inc. | 2,775 | --- | --- |
| Chicago Protective Steam Laundry | --- | 3,000 | --- |
| Chicago Railways Co. | 206,800 | 181,980 | 218,300 |
| Chicago Real Estate Co. | --- | --- | 555 |
| Chicago Real Estate Auctioneers Co. | --- | 2,775 | 2,775 |
| Chicago Real Estate Index Co. | 2,660 | 2,344 | 3,516 |
| Chicago Roby Motor Speedway Corp. | 555 | --- | --- |
| Chicago Refrigeration Service Co. | --- | --- | 550 |
| Chicago Rug & Carpet Cleaners, Inc. | 11,386 | 11,386 | 11,386 |
| Chicago Safe & Vault Co., Inc. | 769 | --- | --- |
| Chicago Sales Co. | 555 | --- | --- |
| Chicago Sausage Manufacturers Cooperative | --- | --- | 555 |
| Chicago School of Expression & Dramatic Art | 572 | 528 | 528 |
| Chicago School of Nursing | 1,701 | 4,030 | 6,045 |
| Chicago Securities Corp. | 5,550 | 1,110 | 1,110 |
| Chicago Service Parking Co. | 1,048 | 3,679 | 6,058 |
| Chicago Ser-Vis Garage, Inc. | 2,497 | --- | --- |
| Chicago Shipping & Storage Co. | --- | 198 | 297 |
| Chicago & Southern Air Lines, Inc. | 120 | --- | --- |
| Chicago & Southern Trucking Co. | --- | --- | 555 |
| Chicago Special Construction Co. | 306 | 513 | 805 |
| Chicago Sports Corp. | --- | 370 | 555 |
| Chicago State Pawners Corp. | 33,219 | 49,828 | --- |
| Chicago Steam Corp. | 832 | 5,998 | 2,056 |
| Chicago Tank Car Co. | 2,087 | 2,744 | 4,116 |
| Chicago Technical College | --- | 1,309 | 2,277 |
| Chicago Terminals Co. | 1,500 | 5,000 | 16,650 |
| Chicago Testing Laboratory, Inc. | --- | 139 | 1,142 |
| Chicago Title & Trust Co. | 1,109,403 | 905,844 | 883,200 |
| Chicago Towel Co. | 162,789 | 152,961 | 168,197 |
| Chicago Market Bldg., Corp. | 555 | --- | --- |
| Chicago Tribune Building Corp. | 150,000 | 150,000 | --- |
| Chicago Tunnel Transport Co. | --- | 6,913 | 2,072 |
| Chicago Union Advertising Agency, Inc. | 135 | --- | --- |
| Chicago Vocational Institute, Inc. | --- | --- | 505 |
| Chicago Warehouse & Terminal Co. | --- | 3,419 | 2,278 |
| Chicago Water Transit Co. | 479 | 441 | --- |
| Chicago & Western Railway Co. | 12,373 | 8,473 | 9,945 |
| Chicago Window Cleaning Co., Inc. | 271 | 407 | 610 |
| Chicago Wong Wun Sun Bldg. Corp. | 16,650 | --- | --- |
| Chidley & Reynolds, Inc. | 1,330 | 1,979 | 2,969 |
| Childs Securities Corp. of Illinois | --- | 185 | --- |
| Chincherna Trucking Co. | --- | 1,665 | 1,665 |
| Chioshka, Inc. | 2,671 | 5,330 | 6,415 |
| Chittick, Inc. | --- | 455 | --- |
| Chloris Building Corp. | 11,100 | --- | --- |
| Chopin Theatre Co. | 2,080 | --- | --- |
| Christopher Buildings Corp. | --- | 8,325 | 555 |
| Church-Central Realty Co., Inc. | 120 | --- | --- |
| Church & Hoiles Co. | 2,935 | --- | --- |

| | 1935 | 1936 | 1937 |
|---|---|---|---|
| Clearing Express Co. | --- | --- | $933 |
| Clearing Industrial Emergency Hospital, Inc. | --- | --- | 370 |
| Clearing Safe Deposit Co. | $1,000 | $1,500 | 1,145 |
| Cleveland, N., Inc. | --- | --- | 5,550 |
| Cleveland, Paul W., & Co., Inc. | --- | --- | 875 |
| Cleveland Avenue Building Corp. | --- | --- | 555 |
| Clifford Amusement Co. | --- | 370 | 370 |
| Clifton Building Corp. | --- | 1,110 | 1,110 |
| Climax Traffic Corp. | 1,540 | 3,079 | 2,585 |
| Clock Display Advertising Co. | --- | 555 | --- |
| Cloidt, Gielow & Dudley, Inc. | 1,665 | 1,480 | --- |
| Cloisters Building, The | --- | --- | 555 |
| Cloud Express Co. | 803 | 1,004 | --- |
| Club Garage, Inc. | 563 | 1,174 | 1,761 |
| Club Underwriters Dept. Inc. | 560 | 802 | 625 |
| Clyde-Howard Building Corp. | 13,104 | 2,775 | --- |
| Coan, John M., Inc. | --- | --- | 773 |
| Coats & Burchard Co. | 6,355 | 9,533 | 14,299 |
| Cochrane, W. K., Advertising Agency | 1,487 | 983 | 1,991 |
| Cochrane Engineering Co. | --- | 783 | 736 |
| Cochrane & McCluer Co. | 27,543 | 17,286 | 31,712 |
| Cocktails of 1936, Inc. | --- | --- | 555 |
| Cody & Co. | 25,000 | 5,000 | --- |
| Co-Ed Beauty Shop, Inc. | 1,110 | 1,665 | 1,665 |
| Coen-Berkson & Co. | --- | --- | 428 |
| Coffman Realty Company, Inc. | --- | --- | 555 |
| Colbart Hotel Co. | 100 | 865 | 1,298 |
| Cold Liquid Asphalt, Inc. | 100 | 150 | --- |
| Coleman, H. J., & Co. | --- | 349 | 555 |
| Coleman, Thos., Inc. | --- | --- | 555 |
| Coleman Valet Service Club, Inc. | 1,110 | 1,110 | --- |
| Coles American Giant, Inc. | --- | 165 | 248 |
| Coles, The, Corp. | --- | 370 | 370 |
| Colfax Building Corp. | --- | 555 | --- |
| Coliseum Parking Garage, Inc. | 2,775 | 4,162 | 4,162 |
| College Accomodations Corp. | --- | --- | 2,775 |
| College of Advanced Traffic | 1,562 | 2,920 | 2,040 |
| Collins Cartage Co. | 2,497 | 2,497 | 3,745 |
| Collins, H. N., & Co. | 5,096 | 7,644 | --- |
| Collins Fire Proof Storage Co. | --- | 1,626 | --- |
| Collins, P. H., & Sons, Inc. | --- | 705 | --- |
| Colnon, John E., & Co., Inc. | 1,107 | 6,000 | 2,620 |
| Colonial Building Corp. | 1,500 | --- | --- |
| Colonial Cleaners & Dyers, Inc. | --- | 2,500 | 3,750 |
| Colonial Finance & Loan Co. | 11,100 | 5,000 | --- |
| Colonial Securities Co. | 3,295 | 4,943 | 7,415 |
| Colony Theatre Corp. | 555 | 832 | 1,248 |
| Color Photo Service, Inc. | 100 | 150 | --- |
| Columbia Air Express, Inc. | --- | 33,300 | --- |
| Columbia Acceptance Corp. | --- | --- | 1,611 |
| Columbia Business College | 2,775 | --- | --- |
| Columbia Cleaners & Dyers, Inc. | 22,200 | 11,100 | --- |
| Columbia Cleaners, Inc. | 11,100 | 5,000 | --- |
| Columbia Co., The | 11,100 | --- | --- |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Columbia Mortgage Co. | --- | --- | $555 |
| Columbia School of Music | --- | $1,751 | 2,626 |
| Columbia Warehouse Co. | $5,542 | 19,245 | 28,867 |
| Columbia Wet Wash Laundry, Inc. | 761 | 1,142 | 1,713 |
| Columbus Laboratories, The | 348 | 168 | 169 |
| Columbus Park Building, Inc. | --- | --- | 555 |
| Columbus Square Hotel Co. | 1,221 | --- | --- |
| Combined Newspaper Services, Inc. | --- | 555 | 832 |
| Comer, Edward H., Co. | 402 | 677 | --- |
| Comess Beauty Shop, Inc. | 8,325 | 8,325 | --- |
| Commerce Building Corp. | --- | --- | 555 |
| Commerce Research Group, Inc. | --- | 1,110 | 1,110 |
| Commercial Advertising Agencies, Inc. | --- | --- | 231 |
| Commercial Cab Co. | --- | 555 | --- |
| Commercial Cleaners,Corp. | 370 | 555 | 629 |
| Commercial Concrete and Lumber Co. | 555 | --- | --- |
| Commercial Credit Co. | 37,506 | 15,192 | 10,502 |
| Commercial Decorating Service, Inc. | 2,220 | 2,220 | 2,220 |
| Commercial Display Co. | 491 | 177 | 269 |
| Commercial Dump Truck Service Corp. | 555 | --- | --- |
| Commercial Film Corp. | 55,222 | --- | --- |
| Commercial Finance Corp. | 16,014 | --- | 1,110 |
| Commercial Furniture Express, Inc. | 555 | --- | --- |
| Commercial Illustrators, Inc. | 1,310 | 8,821 | 13,232 |
| Commercial Liability Service, Inc. | 4,162 | --- | --- |
| Commercial Liquidation Corp. | --- | --- | 2,775 |
| Commercial Marketing Agency, Inc. | --- | --- | 100 |
| Commercial National Safe Deposit Co. | --- | 271,072 | 259,500 |
| Commercial Products Engineering Co. | 555 | 555 | --- |
| Commercial Realty Co. | 5,550 | 5,550 | 1,780 |
| Commercial Receivables Discount Corp. | 2,317 | --- | --- |
| Commercial Reporting Service, Inc. | 370 | 370 | 370 |
| Commercial Safeguard Corp. | --- | 8,325 | 8,325 |
| Commercial Terminals, Inc. | 555 | 555 | 555 |
| Commercial Testing and Engineering Co. | 1,880 | 10,642 | 6,842 |
| Commercial Trucking Corp. | --- | --- | 4,526 |
| Commonwealth Concrete and Lumber Co. | --- | 832 | --- |
| Commonwealth Discount Corp. | --- | --- | 5,550 |
| Commonwealth Edison Co. | 8,295,800 | 8,532,103 | 8,711,710 |
| Commonwealth Funeral Parlor, Inc. | --- | 439 | 659 |
| Commonwealth Petroleum Corp. | 872 | 609 | 877 |
| Commonwealth Safe Deposit Co. | 3,522 | --- | --- |
| Commonwealth Subsidiary Corp. | --- | 228,448 | 174,980 |
| Commonwealth Utilities Co. | --- | 18,038 | 27,057 |
| Communications, Inc. | 2,775 | 2,775 | --- |
| Community Credit Corp. | 5,550 | 8,325 | 8,325 |
| Community Loan Co. | 34,185 | 20,799 | 23,348 |
| Community Pictures Corp. | --- | 555 | --- |
| Community Transit Service, Inc. | --- | 1,110 | 1,665 |
| Concord Motor Sales, Inc. | --- | 1,110 | 1,665 |
| Condon Engineering Co. | 5,550 | --- | --- |
| Condon, J. J., Co. | 832 | --- | --- |
| Condos Beauty Shop | --- | --- | 555 |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Cook, The, Corporation | $5,550 | $8,325 | $5,550 |
| Cook and Jackson, Inc. | 328 | 381 | 252 |
| Cook County Appraisal Co. | 1,665 | --- | --- |
| Cook County Bond and Mortgage Co. | 10,267 | --- | --- |
| Cook County Building Corp. | --- | --- | 555 |
| Cook County Realty Management Corp. | --- | --- | 555 |
| Cook County Title Search Co. | --- | 555 | 100 |
| Coolidge Building Corp. | --- | --- | 555 |
| Cooper, A. H., Inc. | --- | 2,775 | 2,775 |
| Cooper Carlton Garage,Co. | 757 | 947 | 1,282 |
| Cooper-Jarrett Inc. | --- | --- | 555 |
| Cooperative Features, Inc. | --- | 108 | --- |
| Cooperative 100% Recovery Scrip Club, Inc. | 1,110 | 1,110 | 555 |
| Cooperative Retail Cleaners and Dyers, Inc. | 11,100 | --- | --- |
| Coordinated Transport, Inc. | 2,221 | 6,116 | 3,996 |
| Copeland Hotel, The, Co. | --- | --- | 5,550 |
| Copeland-Knight Mining Co., Inc. | 2,775 | 2,775 | 11,100 |
| Copit Corporation | 11,100 | --- | --- |
| Coral Beauty Shop, Inc. | --- | --- | 1,387 |
| Corbett, J. M., Co. | 16,846 | 4,242 | 6,363 |
| Corboy-Calvin Service, Inc. | --- | --- | 100 |
| Corcoran, Thomas E., Funeral Director, Inc. | 1,164 | 4,541 | 3,457 |
| Cornell, H. M., and Co. | --- | --- | 349 |
| Cornell, Schroeder Co. | --- | 3,722 | 1,583 |
| Corporate Bond Co. | 5,550 | --- | --- |
| Corporation Accounting Co. | 2,220 | 3,859 | 5,789 |
| Corporation Analytical Bureau, Inc. | 1,387 | --- | --- |
| Corporation Audit Co. | 1,110 | --- | 555 |
| Corporation for the Realization of Assets | 5,550 | 5,550 | --- |
| Corporation 4 | 2,775 | --- | --- |
| Corroon, R. A., and Co., of Illinois | 292 | 316 | 474 |
| Corroon and Reynolds, Inc., of Illinois | 1,463 | 969 | 1,800 |
| Cortland Service Station, Inc. | 2,775 | --- | --- |
| Cosmopolitan Finance Discount Corp. | 21,090 | --- | --- |
| Cosmopolitan Home Builders, Inc. | --- | 555 | 555 |
| Cosmopolitan Loan Corp. | 302 | 8,065 | 657 |
| Cosmopolitan Safe Deposit Co., of Chicago | 2,775 | 2,775 | 1,787 |
| Cosmopolitan School of Music and Dramatic Art | --- | 325 | 229 |
| Cosmopolitan Travel Service, Inc. | 1,110 | 1,110 | --- |
| Costello, Chas. J. and Son, Inc. | 1,365 | 882 | 665 |
| Cottage Grove Corp. | --- | --- | 555 |
| Cotter, H. E. and Co., Inc. | --- | --- | 6,660 |
| Cox, W. C., and Co. | 443 | 188 | 282 |
| Craig, Skidmore and O'Brien, Inc. | --- | 1,665 | 1,665 |
| Cramer, Ambrose C., Inc. | 128 | 192 | 1,054 |
| Cramer, Foot and Co. | 2.775 | --- | --- |
| Crandall, Pierce and Co. | 27,750 | 541 | --- |
| Crandon Building Corp. | 5,550 | 1,110 | --- |
| Crane Building Service, Inc. | 555 | 555 | --- |
| Crane Funeral Directors, Inc. | 1,606 | 1,906 | 1,855 |
| Crawford, Stella, Co. | --- | 1,110 | --- |
| Crawford, R. N., and Co., Inc. | 66,798 | 3,126 | 6,944 |
| Crawford-Lexington Building Corp. | --- | 999 | 999 |
| Crawfull Corporation | 740 | 740 | 1,110 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Confectionery Jobbers Alliance., Inc. | --- | $180 | --- |
| Congress Baths, Inc. | $832 | --- | --- |
| Congress Consulting Co. | 555 | --- | --- |
| Congress-Laramie Building Corp. | 1,665 | --- | --- |
| Congress Music Co. | 555 | 832 | $555 |
| Con-Han Beauty Shops, Inc. | --- | 100 | --- |
| Conlin, Thomas, Co. | 1,823 | 2,660 | 3,990 |
| Connolly, Meyer Roach, Inc. | 529 | 793 | --- |
| Connolly, M. J. Garage Co. | 2,250 | 2,250 | --- |
| Conover Alexander and Co., Inc. | 5,550 | --- | --- |
| Conservation Service Co. | --- | 555 | 832 |
| Consoer Townsend and Quinlan, Inc. | --- | 3,436 | 3,060 |
| Conservative Mortgage Acceptance Corp. | --- | --- | 2,156 |
| Consolidated Agencies | 5,550 | 3,700 | 5,550 |
| Consolidated Amusement Co. | 1,110 | 1,110 | --- |
| Consolidated Business Services, Inc. | --- | 1,110 | 1,665 |
| Consolidated Cartage Co., Inc. | 205 | 1,241 | 2,281 |
| Consolidated Concessions Corp. | --- | ---- | 1,665 |
| Consolidated Dental Laboratory | 1,110 | 1,110 | --- |
| Consolidated Finance Corp. | --- | 1,388 | --- |
| Consolidated Forwarding Co., Inc. | --- | 837 | 2,657 |
| Consolidated General Corp. | --- | --- | 3,052 |
| Consolidated Hotels, Inc. | 5,550 | 2,792 | --- |
| Consolidated Mercantile Corp. | --- | --- | 555 |
| Consolidated Motor Freight Terminal | 985 | 827 | 1,309 |
| Consolidated Patents, Corp. | --- | 16,650 | --- |
| Consolidated Paving Co. | 13,875 | --- | --- |
| Consolidated Realty Co. | 100 | 150 | 225 |
| Constance Court Building Corp. | --- | --- | 555 |
| Construction Adjustments, Inc. | --- | --- | 555 |
| Construction Finance Corp. | 50,297 | 5,000 | --- |
| Consumers Bond Mortgage Co. | 55,500 | --- | --- |
| Consumers Credit Clearing Bureau, Inc. | 666 | --- | --- |
| Consumers Window Cleaning Co. | 2,848 | 624 | 936 |
| Container Advertising, Inc. | 2,484 | --- | --- |
| Continental Acceptance Corp. | 660 | 33,300 | --- |
| Continental American Productions, Inc. | 1,084 | 100 | --- |
| Continental Appraisal Comp. | 1,110 | --- | --- |
| Continental Audit Co. | 925 | 1,387 | 2,081 |
| Continental Cleaners and Dyers, Inc. | 309 | 309 | --- |
| Continental-Commercial Adjustment Bureau | 1,387 | 2,080 | --- |
| Continental Conversation Co. | 740 | 370 | --- |
| Continental Commercial Photographers, Inc. | --- | 1,587 | 2,381 |
| Continental Discount Corp. | 7,580 | 3,709 | 1,560 |
| Continental Freight Service, Inc. | --- | 1,110 | 1,665 |
| Continental Illinois Safe Deposit Co. | 5,550 | 481 | 5,145 |
| Continental Industrial Engr., Inc. | --- | 440 | 323 |
| Continental Letter Service | 2,775 | --- | --- |
| Continental Liquidating Corp. | --- | --- | 1,665 |
| Continental Properties, Inc. | 555 | 555 | 555 |
| Continental Purchasing Corp. of Illinois | --- | 1,887 | 2,831 |
| Continental Realty Mortgage Company, The | 55,500 | 5,000 | --- |
| Continental Tank Car Co. | --- | --- | 1,795 |
| Continental Trucking Co., Inc. | --- | 1,466 | 3,159 |
| Control Devices Corp. | 832 | --- | 833 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Credit Adjustment's, Inc. | $555 | $555 | --- |
| Credit Collection Finance Co., Inc. | 1,856 | 2,010 | $3,061 |
| Credit Discount Corp., The | 793 | 1,190 | --- |
| Credit Insurance Adjustment Co. | 324 | 5,047 | 1,280 |
| Credit Service Corporation. | 234 | 216 | 324 |
| Creditors United Security Co. | --- | 2,220 | 555 |
| Credit Underwriters of America, Inc. | --- | --- | 555 |
| Credo, Inc. | 185 | --- | --- |
| Crescent Engineering Co. | --- | 100 | --- |
| Crescent Linens Supply Co. | 1,387 | 684 | 1,026 |
| Crescent Theatre Corporation | --- | 1,110 | 1,665 |
| Crest Recreation, The., Inc. | --- | 555 | --- |
| Crest Shoe Repair Shops., Inc. | --- | 2,775 | 2,775 |
| Crewdson Adv. Service | 1,110 | 1,110 | 660 |
| Cripps Overland Express., Inc. | --- | 125 | 125 |
| Crist, Robert., Co. | 555 | --- | --- |
| Crockford's, Inc. | --- | --- | 555 |
| Crofoot, Nielson and Co. | 1,332 | 1,998 | 2,997 |
| Crooks Terminal Warehouses, Inc. | 37,813 | 35,496 | 11,360 |
| Cross, Clarence, Inc. | 622 | 109 | 515 |
| Cross, J. R., Co. | 1,110 | --- | --- |
| Crowder, J. R. S., Co. | 5,550 | --- | --- |
| Crowley, A. J., Inc. | 11,655 | --- | 2,220 |
| Crown Building Corp. | --- | --- | 555 |
| Crown Cleaning Shops, Inc. | --- | --- | 1,665 |
| Crown Loan Assn. | 11,100 | --- | --- |
| Crown Loan and Investment Corp. | --- | 740 | 1,110 |
| Crown Pictures, Inc. | 147 | 100 | 100 |
| Crown Service, Inc. | 555 | --- | --- |
| Croxton, H. W. and Co., Inc. | 772 | 285 | 100 |
| Crystal Car Line | 114,108 | 24,261 | 19,555 |
| Crystal Cleaners and Dyers, Inc. | --- | --- | 555 |
| Crystal Decorating Co. | 555 | 555 | --- |
| Crystal Wet Wash Laundry, Inc. | 22,200 | --- | 1,110 |
| Cubs Park Storage Co. | 7,089 | 5,828 | --- |
| Culbertson Decorating Service, Inc. | 5,550 | 5,550 | --- |
| Culbertson, Harry, Inc. | --- | --- | 555 |
| Cullen, John W., Co. | 5,550 | 3,827 | 4,141 |
| Cullen, N. Co. | --- | 1,660 | 2,300 |
| Culver Roofing Co. | 321 | --- | --- |
| Cumberland Corp., The | 13,419 | 13,939 | 37,748 |
| Cummings and Foreman Real Estate Corp. | 1,363 | 2,045 | --- |
| Cummings Tile Co. | 261 | 261 | --- |
| Curley, D. F. Sons, Inc. | 1,084 | 1,626 | 11,100 |
| Curran, O. P. Jr., Inc. | 3,933 | 602 | 476 |
| Curran Roofing Co. | 1,160 | 1,068 | 2,275 |
| Curtis Bond Mortgage Co. | 11,100 | --- | --- |
| Curto, V. J. and Co. | --- | --- | 303 |
| Cusack, Thos. | 112 | --- | --- |
| Cushing and Co. | 397 | 724 | 1,086 |
| Cushman, M. A. and Co. | 100 | --- | --- |
| Cushman Motor Delivery Co. | 31,856 | 20,277 | 30,415 |
| Cut and Curl Beauty Shop | --- | 555 | 1,110 |
| Cutmore, Harry, S. and Associates, Inc. | 2,775 | 4,162 | 1,684 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Cuttner, Inc. | --- | $587 | $607 |
| Cuttner-Daniels, Inc. | $1,350 | --- | --- |
| Cuyler Building Corp. | 2,220 | --- | --- |
| D. J. & R. Theatre Corp. | 2,775 | --- | --- |
| D. S. W. Company | 3,330 | --- | --- |
| D'Acy Company | --- | --- | 3,315 |
| Dale Theatre Corp. | --- | --- | 1,480 |
| Dalmar, H., & Co. | 11,674 | 22,550 | 17,520 |
| Daly's Laundry Co. | --- | 5,440 | 10,451 |
| Damen Amusement Co. | 267 | 1,434 | 2,151 |
| Damen Building Corp. | 555 | --- | --- |
| Damen Hotel Co. | --- | 100 | --- |
| Damen Motor Co. | --- | --- | 1,665 |
| Dangler, Lapham & Co. | 251 | 446 | 776 |
| Daniel & Co. | 555 | 555 | 3,275 |
| Daniel Securities Corp., Inc. | 555 | 832 | 1,248 |
| Daniels, Fred, Inc. | 555 | 832 | 1,248 |
| Daniels Wrecking Co. | 5,550 | 5,550 | 5,550 |
| Danish American Hospital | 390 | 149 | 225 |
| Danville City Lines, Inc. | --- | --- | 1,283 |
| Danville Transfer & Storage Co. | 1,332 | 1,998 | --- |
| Datascope Corp. | --- | 1,110 | 1,110 |
| Daugull Gerrits Agency, Inc. | 1,554 | 2,331 | 3,496 |
| David Fireproof Storage Warehouses | 917 | --- | --- |
| Davidson Commission Co., The | 822 | 5,370 | 3,396 |
| David Storage & Moving Co. | --- | 2,837 | 1,341 |
| Davies Motor Sales, Inc. | 2,775 | 2,775 | --- |
| Davis, H. A., Co., The | --- | --- | 8,600 |
| Davis Building Corp. | 3,818 | --- | --- |
| Davis Construction Co. | --- | 5,000 | 5,000 |
| Davis & Davis, Inc. | 510 | 1,286 | 110 |
| Davis Hand Laundry, Inc. | 332 | --- | --- |
| Davis, Holbrook & Co., Inc. | 414 | 1,850 | 1,056 |
| Davis & Kreeger | 4,872 | 100 | --- |
| Davis Street Theatre Corp. | --- | 481 | --- |
| Dayton, Keith & Co. | --- | 164 | --- |
| Dazey Realty Co. | 821 | 686 | --- |
| Dealers Finance Corp. | --- | --- | 5,550 |
| Dealer's Transport Co. | 3,474 | 9,047 | 33,758 |
| Dean, H. C., & Co., Inc. | 311 | --- | --- |
| Dearborn Equity Corp. | --- | --- | 2,251 |
| Dearborn Lake Building Corp. | --- | --- | 555 |
| Dearborn Lake Garage, Inc. | 994 | 1,491 | 2,236 |
| Dearborn Linen Supply Co. | --- | --- | 3,330 |
| Dearborn Loan Co. | 5,782 | 8,936 | --- |
| Dearborn Motor Transit Co. | --- | 2,775 | 2,775 |
| Dearborn Theatre Co. | --- | 125 | 204 |
| DeBarry & Associates, Inc. | 11,100 | --- | --- |
| De Boer Bros., Inc. | 171 | --- | --- |
| Decatur Cartage Co. | 17,029 | 2,347 | 51,905 |
| Decker Moving & Storage Co. | 2,932 | 843 | 254 |
| De Cola Maruca Undertaking Co. | 858 | 3,312 | 1,890 |
| Decorative Arts Co., Inc. | 1,327 | 536 | 804 |

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Direct Factory Representatives, Inc. | --- | --- | $555 |
| Dirks, Emil J., Co. | 210 | $677 | --- |
| Disappearing Water Ballet, Inc. | --- | 1,110 | 1,110 |
| Discount Corp. of Illinois | 27,750 | 5,000 | --- |
| Disc Service Corp. | 27,750 | 5,000 | --- |
| Display Advertising Corp. | 1,665 | --- | --- |
| Distributors Group, Inc. | 296 | 155 | 155 |
| Diversey Arms Apartment Hotel Co. | 555 | 832 | 832 |
| Diversey Realty Corp. | --- | --- | 555 |
| Division Finance Corp. | 3,126 | 2,467 | 2,729 |
| Division Loan Co. | --- | 555 | 2,220 |
| Division Street Garage, Inc. | 555 | 832 | 832 |
| Division Theatre Co. | --- | --- | 1,665 |
| Dixie Signs, Inc. | --- | 1,110 | 1,665 |
| Dixmil Corp. | 960 | 595 | 893 |
| Dixon, Arthur, Transfer Co. | 27,080 | --- | --- |
| Dixon Forwarding Co. | --- | 740 | 333 |
| Dobbs, Helen, Personnel, Inc. | 470 | 705 | 1,057 |
| Docen, Inc. | 5,550 | --- | --- |
| Dodd-Harris Schools, Inc., The | --- | 269 | 691 |
| Dodge, Paul C., & Co. | 922 | 922 | --- |
| Dodge Water Transit, Inc. | 555 | --- | --- |
| Dodges Radio Service, Inc. | --- | 2,775 | 219 |
| Dorin, Doctor, Health Institute | 2,775 | 2,775 | --- |
| Doern-Scarritt-Hannah Co. | 1,335 | 3,078 | --- |
| Doe, Jens K., Surveying & Engineering Co. | 1,110 | --- | --- |
| Dolores Apartments, Inc. | --- | --- | 555 |
| Domestic Linen & Towel Supply Co. | 3,580 | 2,563 | 2,557 |
| Donald Realty Corp. | --- | --- | 832 |
| Donegal Apartments Corp. | --- | --- | 555 |
| Donellan Funeral Service, Inc. | 749 | 393 | --- |
| Dorfman-Micon, Inc. | --- | 4,884 | 4,884 |
| Dorg Corp. | 5,550 | 5,550 | 555 |
| Doris Building Corp. | 555 | --- | --- |
| Dorothy Realty & Investment Co. | 1,644 | 1,987 | --- |
| Dougherty Bros., Inc. | 1,072 | 482 | 723 |
| Douglas Cement Construction & Decorating Co. | 832 | 832 | --- |
| Douglas Finance Co., Inc. | 1,037 | 1,556 | 1,103 |
| Douglas, L. P., & Co. | 399 | 100 | --- |
| Douglas Livery & Boarding Stables, Inc. | 5,550 | --- | --- |
| Douglas Rug & Carpet Cleaners, Inc. | --- | 379 | --- |
| Douglas Theatre Co. | 2,775 | 4,162 | 4,162 |
| Dovell Homes, Inc. | 688 | --- | --- |
| Dow, Emily Kempson, Inc. | 732 | 2,204 | 1,185 |
| Downers Grove Theatre Corp. | 4,281 | 6,421 | 9,631 |
| Down Town Auto Parking Co. | 1,110 | 1,665 | 383 |
| Downtown Parking Stations, Inc. | 277 | 415 | 1,920 |
| Doyle, O'Connor & Co. | --- | --- | 470 |
| Drainie & Coughlin, Inc. | --- | 675 | --- |
| Drake-A-Day, Inc. | 11,100 | --- | --- |
| Drake & Son, Inc. | 5,550 | --- | --- |
| Drake Travel Service, Inc. | 305 | 217 | 100 |
| Draper & Kramer, Inc. | 6,698 | --- | 10,559 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Degnan, Frank J., Inc. | $16,650 | --- | --- |
| DeGolier Corp., The | --- | --- | $555 |
| Dehmlow Building Corp. | --- | --- | 555 |
| Dehmlow Cleaners and Dyers, Inc. | --- | --- | 2,220 |
| Dehning C. H., Co. | --- | $156 | 248 |
| Delaware - Seneca - Walton Building Corp. | 370 | --- | --- |
| DeLee University of Beauty Culture | 555 | 832 | 1,248 |
| Deleuw, Charles and Co. | --- | --- | 994 |
| DeLuxe Amusement Co. | 5,550 | 5,550 | 8,325 |
| DeLuxe Court Apartments, Inc. | --- | --- | 555 |
| DeLuxe Custom Shoe Repairing, Inc. | --- | --- | 1,480 |
| DeLuxe Motor Stages of Illinois | 11,100 | 3,779 | 5,669 |
| DeMare Larchmont Building Corp. | --- | --- | 555 |
| Dempster Golf Club | 462 | 693 | 1,040 |
| Dempster View Corp. | 27,750 | 27,750 | 1,110 |
| Denominational Securities Service, Inc. | --- | 555 | 555 |
| DeNormandie Laundry Co. | 1,067 | 1,269 | 957 |
| Deodaire, Inc. | --- | 6,938 | 1,110 |
| DePearl Service, Inc. | --- | --- | 1,665 |
| Dependable Realty Management Co., Inc. | 2,775 | 2,775 | --- |
| Depositors Building and Investment Corp. | --- | --- | 555 |
| Derby Steam Laundry | 30,099 | 45,148 | --- |
| Derby Correspondence School, Inc. | --- | --- | 555 |
| Deree Securities Corp. | 13,875 | --- | --- |
| Dervins Beauty Shoppe, Inc. | 458 | 871 | --- |
| De Sharon Studios, The | --- | 1,110 | 1,665 |
| Desplaines Avenue Cemetery Assn. | --- | --- | 925 |
| Desplaines Theatre Corp. | --- | 370 | 370 |
| Desser Auto Station, Inc. | 2,775 | --- | --- |
| Desser Storage, Express and Van Co. | 1,850 | --- | 499 |
| Dette, G., Inc. | 296 | 2,562 | 1,125 |
| Developments, Inc. | 555 | 832 | 832 |
| Devlin, Matthews and Dobler, Inc. | 2,290 | --- | --- |
| DeVoe, Inc. | 164 | 100 | --- |
| Devon Amusement Co. | 979 | 1,468 | 13,875 |
| Devon - Bosworth Garage, Inc. | 555 | --- | 555 |
| Devon - Glenwood Building Corp. | --- | 2,775 | --- |
| Devon Golf Links, Inc. | --- | --- | 555 |
| Devon Loan and Finance Co. | 555 | 3,402 | 5,103 |
| Devon Properties, Inc. | --- | --- | 2,775 |
| Devonshire Realty Corp. | 2,775 | 2,775 | 4,162 |
| DeVry, Bernard, Inc. | --- | 2,775 | --- |
| Dewey and Whalen, Inc. | 262 | 138 | 207 |
| DeWolf- Barker Realty Co. | 11,100 | --- | --- |
| Dexter Realty Corp. | --- | 555 | --- |
| DeYoung Funeral Home, Inc. | 304 | 1,392 | 1,092 |
| Diana and Co. | 555 | 555 | --- |
| Diana Theatre Corp. | --- | --- | 555 |
| Dickenson, R. E., and Co. | 11,100 | --- | --- |
| Dickens- Nebraska Corp. | --- | 555 | --- |
| Diener and Burleigh, Inc. | --- | --- | 555 |
| Dietrich Warehousing Co. | --- | --- | 178 |
| Dillon, John and Co. | 5,550 | 5,550 | 892 |
| Direct Brokerage Co. | 11,100 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Dresna Beauty Salon, Inc. | $411 | $429 | $644 |
| Drexel Storage and Transfer Co. | 5,550 | 5,550 | 8,325 |
| Drexel Theatre Co. | 2,775 | 3,777 | --- |
| Drexel View Hotel Co. | --- | --- | 555 |
| Dreyer, George R., Inc. | --- | 846 | 852 |
| Driscoll Teaming Co. | 263 | --- | --- |
| Drovers Safe Deposit Co., The | 5,109 | 4,373 | 5,504 |
| Dubnow Co., The | --- | 1,850 | --- |
| Dudley Clark Co. | 555 | 832 | 1,665 |
| Dudley Realty Co. | 555 | --- | --- |
| Duffy, Jim, Inc. | 1,110 | 1,665 | 2,497 |
| Duga, Inc. | 555 | 555 | --- |
| Duke Mills Amusement Corp. | 8,325 | --- | --- |
| Dunbar Building Corp. | 11,655 | --- | 555 |
| Dunbar Finance Corp. | 150 | --- | --- |
| Duncan - Ryan, Inc. | --- | 241 | 362 |
| Duncan 71st St., Safe Deposit Co. | 2,775 | 2,775 | --- |
| Dunham, John H., Co. | 1,051 | 402 | --- |
| Dunham Towing and Wrecking Co. | 2,428 | --- | 4,497 |
| Dunlap, Albert H., Co. | 1,387 | --- | --- |
| Dunn Bros., Storage Warehouses, Inc. | --- | --- | 4,192 |
| Dunne, J. J., Roofing Co. | 13,875 | 1,500 | 2,250 |
| Duplex Garage, Inc. | --- | --- | 555 |
| DuPont, Paul | --- | 555 | 555 |
| Durable Materials Patent Corp. | --- | --- | 555 |
| Durham, W. W., and Co., Inc. | 15,363 | 18,683 | 28,025 |
| Durham, Shares, Inc. | --- | --- | 555 |
| Durr, H. A., Co., Inc. | --- | --- | 138 |
| Duryea and Co. | --- | 926 | --- |
| Dy-Dee Wash, Inc. | 3,358 | 4,110 | 6,889 |
| Dyer, Ringwald and Co., Inc. | 863 | 2,253 | 1,273 |
| E. A. R. Theatre, Inc. | 4,162 | 6,243 | --- |
| E. H. Amusement Co. | 277 | --- | --- |
| E. M. C. Finance Co. | 27,750 | 18,136 | --- |
| E. S. A., Inc. | --- | 555 | --- |
| Eagle Bond and Mortgage Co. | 11,100 | --- | --- |
| Eagle Cleaning and Dyeing Co. | 1,002 | --- | --- |
| Eagle Hotels Co. | 100 | --- | --- |
| Eardley, J. C., Co. | --- | 5,550 | 555 |
| Earley, John E., Inc. | 555 | 832 | 1,248 |
| Earth Engineering Co. | 2,775 | --- | --- |
| East Delaware Building Corp. | 13,875 | --- | --- |
| East Dubuque Electric Co. | 22,518 | --- | --- |
| East End Garage Corp. | --- | --- | 1,110 |
| East Park Apartment Hotel Co. | 13,875 | --- | --- |
| Eastern Finance Corp. | --- | --- | 1,494 |
| East St. Louis City Lines, Inc. | --- | 1,788 | 2,682 |
| East 7th St., Hotel Co. | 299 | 164 | 101 |
| East View Hotel Corp. | 17,760 | 515 | 772 |
| Eastwood Beach Hotel Co. | 325 | --- | 555 |
| Easy Finance Co. | --- | --- | 2,775 |
| Eberson and Eberson, Inc. | 496 | 744 | --- |
| Ebert, Theo., and Co. | --- | 5,550 | 1,250 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Ecker, M., and Co. | $533 | $799 | $1,199 |
| Ecker-Erhardt Co., Inc. | --- | 666 | 1,000 |
| Eckert, John M., Co. | 1,041 | 562 | --- |
| Eclipse Laundry Co. | 7,500 | 7,500 | 11,250 |
| Eclipse Rental Department of Chicago, Inc. | --- | 555 | --- |
| Economical Investment Corp. | 2,775 | 2,775 | 2,775 |
| Economy Finance Corp. | 13,875 | 13,875 | --- |
| Economy Plumbing and Heating Co. | --- | 6,069 | 4,430 |
| Ed-Ar Corporation | --- | 8,325 | --- |
| Eddystone Investment Corp. | 1,500 | --- | --- |
| Edelman, Gus.G., Inc. | --- | --- | 555 |
| Edelson, I., Co., Inc. | 2,775 | 2,775 | --- |
| Edgar-Illinois Co. | --- | --- | 277 |
| Edgecomb Building Corp. | --- | --- | 555 |
| Edge Cool Corp., | 832 | 1,248 | 832 |
| Edgecote Corporation | --- | 1,884 | --- |
| Edgemere Hotel, Inc. | --- | 1,388 | 1,388 |
| Edgewater Beach Studios | 100 | 111 | 166 |
| Edgewater Laundry Co. | 8,325 | 8,325 | --- |
| Edgewater Safe Deposit Co. | 555 | 555 | --- |
| Edison Park Finance Co. | --- | 112 | 168 |
| Edmille Health Club | 2,775 | 2,775 | --- |
| Edmond Motors, Inc. | 2,775 | 2,775 | --- |
| Educational Exhibits Co. | 555 | 555 | --- |
| Educational Projects Institute, Inc. | --- | --- | 1,042 |
| Edwards-Bihl Co., Inc. | 1,329 | 1,993 | --- |
| Edwards Finance Corp. | 555 | 832 | 13,397 |
| Edwards Security Corp. | --- | 555 | 832 |
| Edwards, L. M., and Co., Inc. | 5,550 | --- | --- |
| Efaich Company, The | --- | 11,502 | --- |
| Ehlbert Advertising Service, Inc. | 160 | 100 | --- |
| Ehlers and Co., Inc. | 65,906 | --- | --- |
| Eidmann, Herbert W., and Co. | 1,382 | 5,810 | 2,178 |
| 80th & Dobson Building Corp. | --- | --- | 555 |
| 82nd Street Building Corp. | --- | --- | 555 |
| 300 Michigan Ave. Building Corp. | 25,000 | --- | --- |
| 815 E. 61st Street Building Corp. | --- | --- | 555 |
| 805 So. Halsted Building Corp. | --- | --- | 555 |
| 815 Newport Avenue Building Corp. | --- | 2,775 | 555 |
| 815-21 W. Marquette Road Building Corp. | --- | 555 | 833 |
| Eight So. Water Market Building Corp. | --- | --- | 555 |
| 826 Diversey Building Corp. | --- | --- | 555 |
| 832 Cass Building Corp. | 16,650 | --- | --- |
| 839 Diversey Parkway Building Corp. | --- | 555 | --- |
| 839 Lake Street Building Corp. | 555 | 555 | 555 |
| 853 Lawrence Ave. Building Corp. | --- | --- | 555 |
| 1809-11 North Park Ave. Corp. | --- | --- | 555 |
| 8101 Langley Building Corp. | --- | --- | 555 |
| 8145 Halsted Building Corp. | --- | --- | 555 |
| 8155 Ellis Corporation | --- | --- | 555 |
| 8156 Kingston Ave. Building Corp. | --- | --- | 555 |
| 8205 Anthony Avenue Building Corp. | 555 | --- | --- |
| 8205 Vernon Ave. Building Corp. | 555 | --- | --- |
| Eitel Bros. Importing Co. | --- | 4,986 | 3,557 |
| Eitel Bros. Investment Corp. | 3,460 | 1,656 | 4,496 |
| Eitel Laundry Corp. | 1,073 | 1,609 | 2,414 |
| Employers Medical Research Laboratory | $1,387 | $1,387 | --- |
| Employers Security Service, Inc. | --- | --- | $555 |
| Enderlin Realty, Inc. | 605 | 744 | 619 |
| Engelhard, Krogman and Co. | 1,053 | 1,089 | --- |
| Engineering, Consulting and Service Co. | 10,903 | --- | --- |
| Engineering Management Corp. | --- | --- | 2,775 |
| Engineering Research Lab., Inc. | --- | --- | 1,110 |
| Engineering Service Corp. | 5,550 | --- | --- |
| Engineers Traders' Corp. | 761 | 865 | 385 |
| Englestein, Harry M. and Louis, Inc. | --- | --- | 678 |
| Englewood Central and Building Corp. | --- | --- | 918 |
| Englewood Dyeing and Cleaning Works, Inc. | 3,000 | --- | --- |
| Englewood Motor Car and Garage Co. | --- | 100 | --- |
| English Village Restaurant Co. | 505 | --- | --- |
| Ennis Calistus S., and Co., Inc. | 13,875 | --- | --- |
| Enterprises Incorporated | --- | --- | 555 |
| Enterprise Transfer Co. | 3,260 | 1,321 | 1,982 |
| Epps-Frank Company | --- | 133 | 200 |
| Equipment Loan and Discount Corp. | --- | --- | 16,650 |
| Equipment Reclamation Works, Inc. | --- | --- | 1,665 |
| Equipment Storage Corp. | --- | --- | 340 |
| Equitable-Discount Corp. | 11,100 | --- | --- |
| Equitable Realty Co. | 185 | 100 | --- |
| Equity Insurance Agency, Inc. | --- | 267 | 401 |
| Equity Investment Corp. | 3,342 | --- | --- |
| Equity Securities Co. | 16,191 | --- | --- |
| Erbach, Andrew, Sons, Inc. | 118 | 233 | 100 |
| Erhardt, Geo., and Sons, Inc. | 284 | 232 | --- |
| Ericksen, Emil C., and Co. | 11,100 | 11,100 | 555 |
| Ericson, Nichols and Robbins, Inc. | 982 | 2,695 | 4,708 |
| Eriksen, Jens. E., Inc. | --- | --- | 440 |
| Ernst, H. W. and Co., Inc. | 555 | 555 | --- |
| Esko Roofing Co. | 4,197 | 4,197 | 13,875 |
| Essjay Theatre Corp. | 1,387 | 2,080 | --- |
| Estate Analysis Corp. | 1,850 | --- | 2,775 |
| Estelle Building Corp. | --- | 1,665 | 555 |
| Estes, L. V., Inc. | 5,550 | 5,550 | --- |
| Estmor Corporation, The | 10,625 | 18,242 | 27,363 |
| Eubanks Motor Express, Inc. | --- | --- | 1,110 |
| Euclid Building Corp. | 629 | --- | --- |
| Euclid Mansions Building, Corp. | 1,110 | --- | --- |
| Euclid-Jeffery Corp. | 370 | --- | --- |
| Euclid-Rand Cemetery, Inc. | 619 | --- | --- |
| Eudeikis, John F., Co. | 1,299 | 1,948 | --- |
| Europa Amusement Corp. | 952 | 694 | 1,041 |
| Evans Associates, Inc. | 1,502 | 2,300 | 1,767 |
| Evans Company | 5,550 | 5,550 | --- |
| Evans Hotel Co. | 11,100 | 11,100 | 11,100 |
| Evans Law Review, Inc. | --- | --- | 303 |
| Evans Liquidating Co. | 5,550 | 5,550 | --- |
| Evans Realty Co. | --- | 555 | 832 |
| Evanston Parking Service, Inc. | --- | --- | 555 |
| Evanston Garage Building Corp. | 5,550 | --- | --- |
| Evanston Theatre Corp. | 391 | 544 | --- |
| Evergreen Apartments Building Corp. | --- | --- | 555 |
| Evergreen Cemetery Association of Chicago | 850 | --- | 714 |
| Ever Ready Finance Corp. | --- | --- | 925 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Elco Financial Corp. | 2,775 | 2,775 | --- |
| Eleanor Realty Co. | --- | --- | 555 |
| Electric Finance Corp. | 2,220 | --- | --- |
| Electric Garage Corp. | --- | --- | 466 |
| Electro-Vac. Free Wheeling Co. | 5,550 | 5,550 | --- |
| Electro-Vision Sign Co., Inc. | --- | 5,550 | --- |
| Elevated-Franklin Bldg. Corp. | 2,775 | 2,775 | --- |
| Eleventh Street Garage Corp. | --- | 100 | 208 |
| 1106 Lake Shore Drive Bldg. Corp. | 25,000 | 6,055 | 6,055 |
| 1108 Pratt Boulvard Bldg. Corp. | 555 | 555 | --- |
| 1109 Bryn Mawr Bldg. Corp. | --- | --- | 555 |
| 1112-18 North State Street, Hotel Corp. | 10,500 | 10,500 | 15,750 |
| 1112 S. Wabash Bldg. Corp. | --- | --- | 555 |
| 1166 Hotel Corp. | --- | 595 | 893 |
| Elgin Poster Advertising Co. | --- | 1,480 | 1,449 |
| Eliel and Loeb Co. | 3,000 | 4,500 | 27,750 |
| Elite Laundry Co. | --- | 100 | --- |
| Ellis Ingleside Bldg. Corp. | --- | --- | 555 |
| Ellis Laundry Co. | 100 | --- | 5,550 |
| Ellis and Pye, Inc. | 601 | 207 | 420 |
| Elizabeth Washington Bldg. Corp. | 3,607 | 3,607 | --- |
| Ellinson-Wolff, Inc. | 555 | 832 | --- |
| Elroy Realty Co. | 301 | 160 | 240 |
| Elm Bldg. Corp. | --- | --- | 555 |
| Elmo Amusement Co. | 858 | 858 | --- |
| Elmore, Howard W., Co. | 366 | --- | 555 |
| Elmore Co. | --- | --- | 1,110 |
| Elm Park Hotel Co. | 555 | 832 | 1,248 |
| Elms Hotel Co. | --- | 5,000 | --- |
| Elmswood Bldg. Corp. | 24,564 | --- | --- |
| Elmswood Park Building Corp. | --- | --- | 555 |
| Elmswood Park Exchange. Inc. | 1,073 | --- | --- |
| Elmwood Park Memorial Co., Inc. | 555 | 832 | 2,775 |
| El Rose Beauty Shop, Inc. | 2,775 | 355 | 533 |
| Elston-Bernard Service Co., Inc. | 2,775 | 159 | --- |
| Elston Theatre Corp. | --- | 555 | 2,775 |
| Elston Trucking Co. | --- | 1,987 | --- |
| Emad, Inc. | 555 | 832 | --- |
| Emanbee Corporation | --- | --- | 5,550 |
| Emanen Corp. | --- | 1,110 | --- |
| Emerick, James L., Inc. | --- | --- | 555 |
| Emerman Building Corp. | 5,550 | 1,000 | --- |
| Emerson Press, Inc. | 5,550 | 5,550 | --- |
| Emery Garage, Inc. | 187 | 280 | 150 |
| Emmert Geo. W., Co. | 282 | 423 | 635 |
| Emmons Electric Co. | --- | 555 | --- |
| Empire Finance Co., Inc. | --- | 1,849 | --- |
| Empire Freight Co. | 150 | --- | --- |
| Empire Iron Co. | 17,217 | 5,000 | --- |
| Empire Laundries, Inc. | 2,775 | 2,775 | 4,162 |
| Empire Liquidating Corp. | --- | --- | 5,550 |
| Empire Theatre Building Corp. | 7,500 | --- | 555 |
| Employee Investment Corp. | 1,226 | 1,612 | 1,841 |
| Employee's Service and Merchandising Corp. | --- | 1,110 | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Ever-Ready Transit Co., Inc. | 5,550 | 706 | 356 |
| Everon Signs, Inc. | 759 | --- | --- |
| Ewald, Jacob, and Sons., Inc. | 1,925 | 2,238 | 3,357 |
| Ewart Bros. and Kruse, Inc. | --- | 100 | --- |
| Ewing Co. | 555 | 555 | --- |
| Excel Garage Co. | 2,775 | 2,775 | 4,162 |
| Excel Photo Service, Inc. | 5,550 | 5,550 | 110 |
| Excelsior **Finance** Corp. | 13,875 | 13,875 | 13,875 |
| Excelsior Laundry and Dry Cleaning Co. | 2,646 | --- | --- |
| Exclusive Movie Studios, The., Inc. | 3,319 | 4,978 | 7,467 |
| Executive and Professional Personnel Bureau., Inc. | --- | --- | 555 |
| Exhibition Management Co. | --- | 1,110 | --- |
| Export Advertising Agency | 2,347 | 4,310 | 5,705 |
| Exposition Fair Grounds, Co. | --- | 1,665 | 5,550 |
| Exterminator Engineering Corp. | 148 | 756 | 713 |
| F. and T. Realty Co. | 1,162 | 1,237 | 713 |
| Fabings Ray Ingenues, Inc. | --- | --- | 666 |
| Fairchild, Henley and Co., Inc. | 1,665 | --- | --- |
| Fairchild, Mc Cume and Co., Inc. | --- | --- | 1,249 |
| Fairfield Cartage Co. | --- | 2,775 | 4,162 |
| Fair Hotel Co., Inc. | 1,461 | 2,191 | 3,287 |
| Fair Lawn Golf Club | 5,550 | --- | --- |
| Fairmount Cemetery Co. | 15,484 | 18,056 | 15,538 |
| Fair Oaks Garage Co. | 185 | 185 | 185 |
| Fair Taxicab Co. | 555 | --- | --- |
| Fairview Apartments, Inc. | --- | --- | 555 |
| Fairview Hotel Co. | 111 | --- | --- |
| Faithorn, W. E. Inc. | 5,550 | --- | 113 |
| Falls, C. L. Service Co. | 42,180 | 42,180 | 1,110 |
| Fame Laundry Co. | 555 | --- | --- |
| Family Amusement Corp. | 1,026 | 2,405 | 3,078 |
| Family Investment Co. | --- | 740 | 1,110 |
| Family Loan Corp. | --- | --- | 9,152 |
| Famous Building Corp. | 1,387 | 1,387 | --- |
| Fara and Fara Cartage, Inc. | 555 | --- | --- |
| Fargo-Greenview Building Corp. | --- | --- | 555 |
| Fargo Hotel, The., Inc. | --- | 11,100 | --- |
| Fargo Hotel Building Corp. | 11,100 | --- | 555 |
| **Farkas Bros., Inc.** | --- | 1,387 | 454 |
| Farmers New Era Telephone Co. | 18,155 | 16,477 | 24,715 |
| Farmers Rapid Transit Co. | 4,312 | 5,420 | 8,130 |
| Farms Securities Co., The | 3,761 | 5,072 | 7,608 |
| Farquar Trucking Co. | 11,100 | 11,100 | 16,650 |
| Farragut Theatre Corp. | 2,775 | 2,775 | --- |
| **Farrin, J. M. Co.** | 851 | 999 | 711 |
| Farrow, Inc. | --- | 555 | 555 |
| Farwell Castles Building Corp. | --- | --- | 555 |
| Farwell-Clark Garage, Inc. | --- | 3,340 | 5,010 |
| Farwest Theatre Co. | 8,325 | --- | --- |
| Fash Building Corp. | --- | 1,110 | 1,110 |
| Fashion Automobile Co., Inc. | --- | 5,550 | 5,550 |
| Faehion Beauty Shops, Inc. | 555 | --- | --- |
| Fashion Cleaning Co. | 17,205 | --- | --- |
| Fashion Minerva Garage and Service Co. | 5,550 | --- | --- |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Fashion Sample Co. | $1,110 | --- | --- |
| Faulkner, L. C., Inc. | 698 | $340 | $689 |
| Favorite Hand Laundry, Inc. | 555 | 832 | --- |
| Favorite Wet Wash Laundry, Inc. | --- | 5,550 | 5,550 |
| Fawell, George W., Inc. | 618 | 100 | 2,775 |
| Feature Foods, Inc. | --- | --- | 217 |
| Feature Production Co. | --- | 3,330 | 3,330 |
| Federal Audit Corp. | 63,206 | 94,809 | 7,474 |
| Federal Automatic Addressing Co. | 233 | 933 | 1,168 |
| Federal Cartage Co. | --- | --- | 5,550 |
| Federal Engineering and Management Co. | 5,550 | --- | --- |
| Federal Engineering Co. | 5,550 | --- | --- |
| Federal Fireproof Storage Co. | --- | --- | 2,179 |
| Federal Highway Markers, Inc. | 22,200 | --- | --- |
| Federal Pneumatic Systems, Inc. | 2,220 | 3,330 | 4,995 |
| Federal Reporting and Adjusting Assn., The | 100 | --- | 190 |
| Federal Storage Battery Co. | 555 | --- | --- |
| Federal X-Ray | --- | 266 | 1,535 |
| **Federated Petroleum Co.** | 555 | 832 | 2,775 |
| Federated Building Wreckers of Chicago | --- | --- | 555 |
| Feigh and Sons, Inc. | 797 | --- | --- |
| Felbinger, Geo. M., and Co. | 2,644 | 1,272 | --- |
| Fensholt Company, The | 191 | 1,291 | 2,166 |
| Fenske and Fenske, Inc. | 1,534 | 1,192 | 971 |
| Ferari, L., Company | 11,100 | --- | --- |
| Ferguson Mailing Service, Inc. | 100 | 150 | --- |
| Ferguson Trucking Co. | --- | --- | 2,775 |
| Fern Building Co., The | --- | --- | 555 |
| Fern, W. W., and Sons, Inc. | --- | --- | 1,018 |
| Ferndale Apartments, Inc. | 11,100 | --- | --- |
| Ferrill Harve and Co. | --- | --- | 715 |
| Fetter Fireproof Storage Warehouse, Inc. | --- | --- | 1,110 |
| Fettes, Love and Sieben, Inc. | 8,325 | 8,325 | 8,325 |
| Fidelity Building Corp. | --- | --- | 555 |
| Fidelity Carloading and Cartage Co. | 2,775 | --- | --- |
| Fidelity Insurance Agencies, Inc. | --- | 185 | 185 |
| Fidelity Laundry and Cleaning Service, Inc. | --- | --- | 8,325 |
| Fidelity Management and Finance Corp. | 27,750 | 591 | 886 |
| Field Amusement Co. | 555 | --- | --- |
| Fifth and St. Louis Building Corp. | 1,965 | 2,948 | 555 |
| Fifteen eleven West Forty-seventh St. Bldg. Corp. | 5,550 | --- | --- |
| Fifteenth-Blue Island Bldg. Corp. | 415 | 1,154 | --- |
| 50th Lake Park Garage Corp. | --- | 344 | 165 |
| 50 West Lake St. Parking Corp. | --- | --- | 11,100 |
| 50-52 North Long Ave. Apartment Bldg. Corp. | --- | --- | 555 |
| Fifty First Calumet Bldg. Corp. | 1,935 | --- | --- |
| 51st and Michigan Building Corp. | --- | --- | 555 |
| 51 So. Water Market Co. | --- | 226 | 339 |
| 51 Wacker Drive Corp. | --- | --- | 2,775 |
| 54th Street-Garage, Inc. | --- | 310 | 465 |
| 55 E. Congress Restaurant Corp. | 555 | --- | --- |
| Fifty Seventh-Building Corp. | --- | --- | 1,110 |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| **Finn** and Company | $1,110 | $1,289 | $1,465 |
| **Finn** D. J. Excavating and Grading Corp. | 1,305 | 1,967 | --- |
| Fire Proof Homes, Inc. | --- | --- | 1,387 |
| First Aid Clearing Hospital, Inc. | 1,209 | --- | --- |
| First Apartments Corp. | --- | 100 | --- |
| First Chicago Corp. | 3,504 | 5,391 | 5,023 |
| First Consolidated Securities Co. | --- | 401 | 4,440 |
| First Finance Co. | 1,887 | --- | --- |
| First Guardian Co. | --- | 7,400 | 11,100 |
| First LaSalle Co. | 807 | 704 | --- |
| First Mid-Continental Corp. | --- | --- | 555 |
| First Mortgage Corp. of Chicago | --- | --- | 100 |
| First National of Englewood Safe Deposit Co. | 2,352 | 2,128 | 1,388 |
| First National Finance Corp. | 370 | 271 | --- |
| First Realty Co. | 720 | 1,103 | 712 |
| First Scientific Appraisal Co. | 27,195 | --- | --- |
| First State Pawners Society | 478,784 | 600,075 | 647,975 |
| Fischer H. G. Credit Co. | --- | 3,881 | 7,548 |
| Fisher, Anton, Co. | 1,392 | 751 | 820 |
| Fisher Apartments Bldg. Corp. | 2,775 | 2,775 | --- |
| Fisher, J. F., and Co. | 1,460 | 675 | 2,004 |
| Fisher Building Corp. | --- | --- | 555 |
| Fishers Cleaning Shops, Inc. | 160 | --- | --- |
| Fisher Display Service | 1,101 | 969 | 494 |
| Fisher, Schmick and Watts, Inc. | --- | --- | 611 |
| Fisk Teachers' Agency | --- | 923 | 1,183 |
| Fitzgerald-Beco Co. | 1,387 | --- | --- |
| Fitzpatrick, Edgar, Inc. | --- | 478 | --- |
| Fitzpatrick Finance Corp. | 319 | --- | --- |
| Flack Transportation, Inc. | --- | 2,482 | --- |
| Flamingo Garage, Inc. | 404 | 425 | 317 |
| Flanders Apartments Corp. | --- | --- | 555 |
| Flanders Garage Co., Inc. | 13,875 | 13,875 | 13,875 |
| Flannigan, John. C., and Co. | 666 | 219 | --- |
| Flatiron Laundry | 4,500 | --- | --- |
| Fleming, Victor, and Co. | 13,875 | --- | --- |
| Fleming, W. T., Co. | 473 | 867 | 1,066 |
| Fleming Finance Co. | --- | --- | 5,550 |
| Fletcherwood Apartments, Inc. | --- | 1,110 | 1,110 |
| Flicht Realty Co., Inc. | 555 | --- | --- |
| Flicht, Michael, and Co. | --- | --- | 2,220 |
| Flinn and Dreffein Co. | --- | 406 | 181 |
| Flood Excavating Co. | 8,325 | 12,487 | 12,487 |
| Floor Scrapers Co. | 11,100 | --- | --- |
| Florida Tung Oil Growers, Inc. | --- | 555 | 555 |
| Florists Credit Assn., The | 818 | 259 | 180 |
| Flying Turns Operating Co., Inc. | 330 | 298 | 340 |
| Foerster, Urban M., Inc. | 370 | 1,110 | 1,110 |
| Folds, Buck and Co. | 555 | 5,550 | --- |
| Folies Caprice, Inc. | --- | --- | 555 |
| Folies D'Amour, Inc. | --- | --- | 555 |
| Folies DeParee, Inc. | 740 | 1,110 | 1,665 |
| Food Dealers Insurance Service, Inc. | --- | --- | 107 |
| Food Management, Inc. | 370 | 555 | 832 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| 501 Plymouth Court Corp. | --- | $1,110 | $3,330 |
| 520 Surf Building Corp. | $1,387 | 1,387 | 1,387 |
| 550 Aldine Ave., Building Corp. | 555 | 832 | 832 |
| 596 Hawthorne Building Corp. | --- | --- | 555 |
| 1502 So. Michigan Ave., Building Corp. | --- | --- | 4,005 |
| 1519 Morse Ave., Building Corp. | --- | --- | 555 |
| 1519 Warren Ave., Building Corp. | 10,000 | --- | --- |
| 1520-22 Orleans St., Building Corp. | --- | 555 | --- |
| 1527-31 Wicker Park Ave., Building Corp. | 13,875 | 5,000 | 1,110 |
| 1531-37 So. Avers Building Corp. | --- | --- | 555 |
| 5001-03 Washington Boulevard Building Corp. | --- | --- | 555 |
| 5017 No. California Ave. Building Corp. | --- | --- | 555 |
| 5042-44 No. Lincoln St. Building Corp. | --- | 555 | 832 |
| 5044 Sheridan Road Building Corp. | --- | --- | 555 |
| 5045 No. Ashland Ave. Building Corp. | 6,660 | --- | --- |
| 5045 Ogden Service Station, Inc. | 2,775 | --- | --- |
| 5054 Winthrop Building Corp. | --- | 555 | --- |
| 5100 West 25th St. Cicero Building, Corp. | --- | --- | 555 |
| 5145 Milwaukee Building Corp. | 11,100 | 11,100 | 555 |
| 5214-16 Woodlawn Ave. Building Corp. | --- | --- | 555 |
| 5242 No. Clark St. Building Corp., The | 11,100 | --- | --- |
| Fifty three hundred West Chi. Ave. Bldg. Corp. | --- | 5,550 | --- |
| 5337 Dorchester Building Corp. | --- | --- | 555 |
| 5410 Building Corp. | 13,875 | 601 | 1,084 |
| 5425 Kenmore Operating Co. | --- | 370 | --- |
| 5454 Kimbark Building Corp. | --- | 2,407 | --- |
| 5522 Corporation, The | --- | 454 | --- |
| Fifty-Six Hundred Belmont Building Corp. | --- | --- | 555 |
| 5629 to 5643 Prairie Ave. Building Corp. | 10,267 | 10,267 | 555 |
| 5662 Ridge Ave. Building Corp. | 13,320 | 13,320 | 1,110 |
| 5700 So. Ashland Corp. | --- | 680 | --- |
| 5713 North Christiana Building Corp. | --- | --- | 555 |
| 5728 Blackstone Hotel Corp. | --- | 1,661 | 1,405 |
| 5730 Winthrop Building Corp. | 2,775 | 2,775 | --- |
| 5746 Kenmore Building Corp. | --- | --- | 555 |
| 5808 Lake St. Building Corp. | --- | --- | 555 |
| 5830 Kenmore Operating Co. | --- | 492 | --- |
| Figge, A. O. and Co. | 1,018 | 1,924 | 1,054 |
| Fight Pictures of Illinois, Inc. | --- | 1,665 | 555 |
| Filler, Wilson and McClelland | 5,550 | 5,550 | 13,140 |
| Fillmore Service Station, Inc. | --- | --- | 555 |
| Film Advertising Corp. | 5,550 | --- | --- |
| Final Rites Record Co., The, Inc. | 100 | 370 | 100 |
| Finance Discount Corp. | 5,550 | --- | --- |
| Finance Realization Co. | --- | --- | 555 |
| Financial Association of Illinois, Inc. | --- | --- | 1,378 |
| Financial Industrial Corp. | 5,550 | --- | --- |
| Financial Supervisors, Inc. | 2,775 | --- | --- |
| Finegan Super Service | 5,550 | 5,550 | 5,550 |
| Fingerhuth Protection Patrol, Inc. | 2,775 | --- | 100 |
| Finishes, Inc. | --- | --- | 555 |
| Finkel Bros. Manufacturing Co., Inc. | 2,775 | --- | --- |
| Finkle Insurance Agency, Inc. | 555 | --- | 555 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Food Products Building Corp. | $2,775 | --- | --- |
| Footlight Publicity, Inc. | --- | $163 | $321 |
| Ford Brothers Laundry, Inc. | 9,027 | --- | --- |
| Ford Commercial College, Inc. | 3,330 | --- | --- |
| Ford Laundry Co. | --- | --- | 100 |
| Ford and Parker Teaming Co. | 3,925 | 37,709 | 6,672 |
| Fords Field Building Ticket Office, Inc. | 555 | 832 | 832 |
| Forest Park Post Office Building Corp. | 1,386 | --- | 11,100 |
| Forest Products Engineering Co. | 865 | 118 | --- |
| Forest Theatre Corp. | 2,053 | 3,079 | 503 |
| Forman Securities Corp. | 2,288 | 7,501 | 5,766 |
| For-Me, Inc. | --- | 914 | 1,371 |
| For Service, Inc. | 2,220 | 2,220 | --- |
| Fort Dearborn Brokerage Corp. | 484 | 620 | 1,003 |
| Fort Dearborn Fireproof Storage Co. | 13,869 | --- | --- |
| Fort Dearborn Hotel Realty Co. | --- | --- | 2,775 |
| Fort Dearborn Mortgage Co. | 8,295 | --- | 33,300 |
| Fort Dearborn Realty and Management Corp. | 555 | 832 | 832 |
| Fort Dearborn Securities Corp. | 504 | 1,134 | 2,576 |
| Forte, Nick and Bro., Inc. | 229 | 100 | 150 |
| 14 West Elm Building Corp. | 16,622 | 16,622 | --- |
| 42-52 No. Waller Ave. Corp. | --- | 555 | 832 |
| 45 East 71st Building Corp. | --- | 555 | 832 |
| 415 So. Taylor Building Corp. | --- | --- | 555 |
| 445-7 No. LaSalle St. Building Corp. | --- | --- | 555 |
| 461-3 East 83rd St. Building Corp. | --- | --- | 555 |
| 1400 Lake Shore Drive Corp. | 26,043 | --- | --- |
| 1414 Pratt Boulevard Hotel Corp. | 1,387 | 513 | 770 |
| 1415 Catalpa Building Corp. | 5,550 | --- | --- |
| 1421 Farwell Ave. Operating Co. | 370 | 100 | --- |
| 1423 So. Karlov Building Corp. | --- | 5,550 | 555 |
| 1446 No. Dearborn St. Building Corp. | 555 | --- | --- |
| 4027-33 School St. Building Corp. | --- | --- | 555 |
| 4050 Milwaukee Ave. Building Corp. | 3,996 | 3,996 | 5,994 |
| Forty First St. Building Corp. | 3,536 | --- | --- |
| 4101 Nelson Corp. | --- | --- | 555 |
| 4132-34 Clarendon Building Corp. | --- | --- | 555 |
| 4145 Addison St. Corp. | --- | --- | 555 |
| 4200 Broadway Building Corp. | 666 | 666 | --- |
| 4215 West Madison St. Building Corp. | 11,100 | --- | --- |
| 4246 Sheridan Road Operating Co. | 2,466 | 2,542 | --- |
| 4278 Hazel Building Corp. | --- | 793 | --- |
| Forty Third St. Amusement Co. | 5,550 | 5,550 | --- |
| 4310 Keystone Building Corp. | --- | 1,110 | 1,110 |
| 4433 West Congress St. Building Corp. | 555 | --- | --- |
| 4435 West Diversey Building Corp. | 5,550 | --- | --- |
| 4500 No. Hermitage Ave. Apartment Building | --- | --- | 555 |
| 4511-15 Woodlawn Ave. Building Corp., of Chicago, Illinois | --- | --- | 555 |
| 4518 Jackson Building Corp. | --- | 5,550 | 555 |
| 4540 Woodlawn Building Corp. | --- | --- | 555 |
| 4601-07 Calumet Ave. Building Corp. | 2,220 | 2,220 | --- |
| 4615 No. Hamilton Ave. Building Corp. | --- | 555 | 555 |
| 4640 Jackson Boulevard Building Corp. | --- | 555 | --- |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| 4701-15 Broadway Corp. | --- | $370 | $832 |
| 4713 Ashland Building Corp. | --- | 555 | 555 |
| 4739 West End Avenue Building Corp. | --- | --- | 555 |
| 4824 Broadway Building Corp. | $5,477 | --- | --- |
| 4932-36 Calumet Avenue Building Corp. | 1,665 | 1,665 | --- |
| 4951 North Sawyer Building Corp. | --- | --- | 555 |
| Foss, Dr., Dentist, Inc. | 1,110 | 1,110 | 1,110 |
| Fossmore Apartments | 363 | 383 | 575 |
| Fossmore Hotel Corp. | 5,550 | 5,550 | 5,550 |
| Foswyn Arms Hotel Corp. | 121 | 464 | 696 |
| Fox Corporation | 1,110 | 1,110 | --- |
| Foxon & Co., Inc. | 2,497 | 2,497 | --- |
| Framheim, Fairchild & Co. | 8,325 | 8,325 | 555 |
| Francine Bldg. Corp. | --- | 5,550 | 555 |
| Francis Hotel Co. | 888 | 1,332 | 1,998 |
| Francisco Apartments, Inc. | --- | 2,775 | --- |
| Francoeur & Co. | 2,228 | 2,821 | 4,247 |
| Franille Bldg. Corp. | --- | --- | 555 |
| Frank, C. G., Co. | 2,775 | 1,850 | 593 |
| Franklin Acceptance Corp. | 5,000 | --- | --- |
| Franklin Advertising Agency | --- | --- | 8,325 |
| Franklin Boulevard Apartments Corp. | --- | 555 | --- |
| Franklin Boulevard Hospital & Training School for Nurses | --- | 3,608 | --- |
| Franklin Commercial Fotographers, Inc. | 1,387 | 2,080 | --- |
| Franklin Exchange Agency & Loan Corp. | --- | --- | 379 |
| Franklin Forwarding Co. | --- | 346 | 218 |
| Franklin, Hardin & Co. | 2,775 | 2,775 | --- |
| Franklin Mortgage Co. | 2,775 | 4,162 | 4,162 |
| Franklin-McCarthy Co. | 485 | 106 | --- |
| Franks Sign Service | 11,100 | 562 | 843 |
| Franze & Crooks, Inc. | 222 | 184 | 106 |
| Frazier & Raftery | 724 | --- | --- |
| Frear Delaplane Co. | --- | 332 | 986 |
| Frederick & Mitchell, Inc. | 2,926 | --- | --- |
| Fredricks Investment Co. | --- | --- | 555 |
| Fredrickson Real Estate Improvement Co. | --- | 1,110 | --- |
| Free, Johns & Field, Inc. | --- | 514 | 871 |
| Freeman, Ernest & Co. | --- | 100 | 222 |
| Freeman, Chas. K., Inc. | 5,550 | 5,550 | --- |
| Freeman, M. A., & Co. | 5,141 | --- | --- |
| Freeport Corp. | 185 | --- | --- |
| Freer Motor Transfer Co. | 289 | 433 | 649 |
| Free & Peters, Inc. | --- | --- | 1,664 |
| Free & Sleininger, Inc. | 100 | 391 | --- |
| Freightways Terminal, Inc. | --- | --- | 555 |
| French Casino Booking Co. | --- | 242 | 128 |
| Frenzel Bros. Co. | 1,636 | 2,454 | 26,417 |
| Fresh Fields, Inc. | 5,550 | --- | --- |
| Friend, Alex, & Co., Inc. | 528 | 452 | 182 |
| Friendship Loan Association, Inc. | 13,875 | --- | --- |
| Fritzmore Grinding Co., Inc. | 13,875 | --- | --- |
| Frontenac Building Corp. | --- | --- | 555 |

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Gardner Laundry Equipment Corp. | $16,650 | $16,650 | --- |
| Gardner Reducing Salon, Inc. | 2,220 | 107 | $2,220 |
| Gardner & Ponti, Inc. | --- | 2,775 | 2,775 |
| Garfield Acceptance Corp. | --- | 2,775 | 11,100 |
| Garfield Building Corp. | --- | 555 | 555 |
| Garfield Fireproof Storage Co. | 1,085 | 587 | 596 |
| Garfield Park Storage Co. | --- | 5,550 | 5,550 |
| Garfield Terrace Building Corp. | 10,000 | 5,000 | --- |
| Garfield & Co. | --- | 129 | 2,846 |
| Garofalo Barber Shop, Inc. | 2,775 | 2,775 | --- |
| Garrick Building Corp. | 10,000 | 10,000 | 15,000 |
| Garrick Theatre, Inc. | 2,775 | --- | --- |
| Garside & Reed, Inc. | 370 | 555 | 325 |
| Garten Studios, Inc. | --- | 1,110 | --- |
| Gas Bldg. Laboratory, Inc. | 2,775 | --- | --- |
| Gasoline Alley Garage & Supply Co. | --- | 4,830 | --- |
| Gaylord Building Corp. | 2,775 | 2,775 | 555 |
| Gear, Robert L., & Co. | 336 | --- | --- |
| Gegner, J. W., Co. | 907 | 945 | 1,418 |
| Gelden, Arthur M., Co. | 445 | --- | --- |
| General Adjustment Corp. | 555 | --- | --- |
| General American Car Co. | --- | 925 | --- |
| General American Credits, Inc. | 100 | 150 | 1,110 |
| General American Securities Corp. | --- | 925 | 458 |
| General Art Studios, Inc. | --- | 354 | --- |
| General Automatic Corp. | 555 | 832 | 1,248 |
| General Auto Service Station | --- | 172 | 100 |
| General Auto Wrecking Co. | 5,550 | 5,550 | 5,550 |
| General Bond & Mortgage Co. | --- | 11,100 | --- |
| General Brake Service | 100 | --- | --- |
| General Buildings, Inc. | --- | --- | 1,110 |
| General Building Investment Corp. | --- | 910 | 1,365 |
| General Cleaners, Inc. | --- | 6,660 | 6,660 |
| General Contractors, Inc. | 11,100 | --- | --- |
| General Court Reporting Service, Inc. | 555 | 555 | 2,775 |
| General Creditors Association, Ltd. | 555 | --- | --- |
| General Cullet Corp. | 925 | 1,387 | --- |
| General Defenses Corp. | --- | 199 | 299 |
| General Displays, Inc. | 2,775 | --- | 1,110 |
| General Distributing Co. | 2,775 | --- | --- |
| General Hauling Co. | --- | --- | 322 |
| General Hotel & Travel Corp. | --- | 783 | 1,175 |
| General Household Utilities Finance Co. | 32,328 | --- | 2,775 |
| General Insurance Agency, Inc. | 208 | 394 | --- |
| General Laundry Co. | 4,233 | 555 | --- |
| General Liquidators, Inc. | 555 | --- | --- |
| General Management Corp. | 7,609 | 12,601 | 12,975 |
| General Modernization, Inc. | --- | 555 | 832 |
| General Mortgage Investments, Inc. | 9,040 | 6,617 | 4,055 |
| General Photos, Inc. | 555 | 555 | --- |
| General Radio Service Corp. | 5,550 | --- | --- |
| General Realty Co. | 26,917 | --- | --- |
| General Rug & Carpet Cleaners, Inc. | 3,003 | --- | 4,505 |
| General Tours & Travel Service, Inc. | 2,775 | 2,775 | --- |
| General Trading Corp. | --- | --- | 2,775 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Fuerman and Sons, Inc. | --- | $385 | $243 |
| Fullerton Amusement Co. | --- | 370 | 370 |
| Fullerton-Clark Garage Corp. | --- | --- | 1,665 |
| Fullerton-Stella Building Corp. | --- | 1,110 | --- |
| Fullerton Parkway Clinic Building Co. | $11,100 | --- | --- |
| Fullerton-Ridgeway Building Corp. | 8,325 | --- | --- |
| Fulton Cartage Co. | --- | 816 | --- |
| Fulton, Horne, Morrisey, Co. | --- | 14,301 | 9,185 |
| Fulton Market Cold Storage Co. | 65,095 | 18,811 | 23,034 |
| Fulton Realty Co. | 1,387 | 2,080 | 3,120 |
| Fulton Market Provision and Serv. Co. | --- | --- | 555 |
| Fund Builders, Inc. | 555 | 555 | --- |
| Fund Raising, Inc. | 11,100 | --- | --- |
| Furgason and Aston, Inc. | --- | 188 | 282 |
| Furth and Co. | 22,200 | 3,625 | 6,660 |
| G. And A. Sign Service, Inc. | 5,550 | 5,550 | 5,550 |
| G. C. Garage, Inc. | 5,550 | 5,550 | 555 |
| G. C. S. Circuit, Inc. | 999 | 1,998 | 3,000 |
| G. and E. Enterprises, Inc. | 2,775 | 2,775 | 16,095 |
| G. and G. Amusement Co. | 397 | 595 | 13,875 |
| G. and L. Apartment Building Corp. | 1,110 | --- | --- |
| G. M. A. S. Finance Co. | 1,110 | 1,110 | --- |
| G. M. C. Hotels, Inc. | 213 | 555 | 832 |
| G. M. S. Auto Finance Co. | 1,387 | --- | --- |
| G. M. S. Finance Co. | 11,100 | --- | --- |
| G. and R. Hotel Operating Co. | 2,775 | --- | --- |
| G. and W. Garage, Inc. | --- | --- | 555 |
| Gabel, H. Paul, and Co. | --- | --- | 555 |
| Gable and Co. | --- | 555 | --- |
| Gage Park Wet Wash Laundry Co. | 1,068 | 638 | 957 |
| Gahan, Sarah A, Building Corp. | 35,980 | --- | --- |
| Gahan, Thomas, Building Corp. | 15,827 | --- | --- |
| Gale Hotel Co., The | --- | 5,272 | 5,272 |
| Gale Theatre Co. | 370 | 370 | 555 |
| Galenti, Inc. | --- | 555 | 832 |
| Gale Service and Construction Co. | --- | 344 | 764 |
| Gallagher, John B, Co., Inc. | 100 | 150 | 225 |
| Gallagher and Ascher, Inc. | 1,833 | 9,002 | 6,760 |
| Gallo Productions Co. | 2,775 | 2,775 | 2,775 |
| Galloway, George S., Inc. | 1,076 | 1,117 | 2,459 |
| Galt Hazel Building Corp. | --- | 555 | 555 |
| Gambill Co., Inc. | --- | --- | 13,775 |
| Gambill Insurance Agency, Inc. | 555 | 832 | 5,550 |
| Gamble and Co., Ltd. | 1,204 | 3,099 | 478 |
| Gamma Corp. | --- | 16,650 | 402 |
| Gammon, C. D. Co, The | 22,200 | 22,200 | --- |
| Gammott Hotel Co. | 100 | --- | 259 |
| Garage Management, Inc. | 555 | 555 | --- |
| Garden City Service Bureau | --- | 370 | 100 |
| Garden City Towel Supply Co. | 1,420 | 512 | 423 |
| Garden City Wet Wash Laundry Co. | --- | 1,116 | 1,674 |
| Garden Recreation Co. | 11,100 | --- | --- |
| Gardner-Griest Co. | 3,019 | 1,667 | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| General Traffic Service Organization, Inc. | --- | --- | $111 |
| General Transparency Displays, Inc. | $555 | $555 | --- |
| Genson and Co., Inc. | --- | 204 | 306 |
| Gentzel Studio, Inc. | --- | 112 | 100 |
| George's Beauty Shop, Inc. | 2,775 | 2,775 | --- |
| Georgia Co. | 555 | --- | --- |
| Gerald Theatre, Inc. | 2,775 | 2,775 | 2,775 |
| Gerbers Games, Inc. | 5,550 | --- | --- |
| Gerlach Co, The | --- | 6,670 | 10,005 |
| Germania Safe Deposit and Trust Co, The | 2,034 | 3,051 | --- |
| Gertz Concessions, Inc. | 555 | --- | --- |
| Gettleman, Sydney H, Inc. | 5,550 | --- | --- |
| Geyer, Norman and Co, Inc. | --- | 452 | 678 |
| Geyler, Louis Co. | 33,300 | 1,110 | 1,191 |
| Giant Cone Slide Corp. | 1,665 | 1,665 | 1,665 |
| Gibson STudio, Inc. | 2,503 | 293 | 518 |
| Gillette Auto Sales Co. | 555 | --- | --- |
| Ginsburg, I. J., Inc. | 660 | --- | --- |
| Ginsburg, Jos. and Son, Inc. | --- | 241 | 2,906 |
| Ginsberg, Nachbar and Co. | 11,100 | 1,000 | --- |
| Goldman, R. A., Wrecking Co. | 5,550 | --- | --- |
| Glanz Mortgage Co. | 2,673 | 463 | 389 |
| Glanz Safety Deposit Co. | 370 | 244 | --- |
| Gleason, Thomas L, Co. | --- | 710 | 714 |
| Gleich, T. C. Co. | 1,155 | 2,650 | --- |
| Glenbard Golf Club | 55,519 | --- | 1,110 |
| Glen Buck, The, Co. | 1,735 | 4,272 | 1,287 |
| Glendale Golf Course | 13,875 | 13,875 | 9,602 |
| Glenicki-Johnson Co., Inc. | 100 | 100 | 141 |
| Glen Loy Building Corp. | --- | 5,550 | 555 |
| Glen Oak Cemetery Co. | 9,270 | --- | --- |
| Glenwood Apartments Hotel Co. | 2,775 | --- | --- |
| Glenwood-Carmen Building Corp. | --- | 555 | 555 |
| Glenwood Court Apartment Corp. | --- | 555 | 555 |
| Globe Forwarding Co. | 5,550 | 5,550 | 8,325 |
| Globe General Wrecking Co. | 16,650 | 16,650 | 1,665 |
| Globe Laundry and Linen Supply Co., Inc. | --- | 595 | --- |
| Globe Laundry Co., Inc. | --- | --- | 1,574 |
| Globe Syndicate Service, Inc. | 5,550 | --- | --- |
| Globe Theatre Productions, Ltd. | 5,550 | --- | --- |
| Globe Wrecking Co. | --- | 2,069 | 3,408 |
| Gnaedinger and Geissler, Inc. | 698 | 1,713 | 307 |
| Goddard and Co. | 1,441 | 3,254 | 2,769 |
| Golan, Louis E. Agency, Inc. | --- | 1,357 | --- |
| Goldberg Movers, Inc. | 849 | 1,273 | 3,268 |
| Goldbro Theatre Co., Inc. | --- | --- | 5,550 |
| Gold Coast Garage, Inc. | 5,550 | 1,000 | --- |
| Gold Coast Theatre Corp. | 1,850 | 700 | 700 |
| Golden Gate Building Corp. | 4,162 | --- | --- |
| Golman and Stengel Hotel Corp. | --- | 418 | --- |
| Goldman Hotels Corp. | --- | 1,110 | --- |
| Goldman Wrecking Co. | 555 | 832 | 555 |
| Goldman Wrecking and Lumber Co. | --- | --- | 555 |
| Goldman, William W, Co. | --- | --- | 555 |
| Goldstein, M. W., Co. | --- | 555 | --- |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Golf Hotel Co. | $666 | $2,373 | $1,891 |
| Golfers Club of Chicago | 555 | --- | --- |
| Goltom Amusement Corp. | 11,100 | --- | --- |
| Gomberg Company, The | 217 | 647 | 177 |
| Gompers Samuel Memorial Cemetery Assn., Inc. | --- | --- | 27,750 |
| Gooder-Henrichsen Co., Inc. | 1,329 | 101 | 545 |
| Goodman-Andler Co., Inc. | 22,200 | --- | --- |
| Goodrick Laundry, Inc. | 555 | 555 | --- |
| Goodson, Inc., Dail | 150 | --- | --- |
| Goodson and Wilson Realty Corp. | --- | 555 | 832 |
| Goodwin Motor Service, Inc. | --- | --- | 270 |
| Goranson, A. G., Inc. | 2,775 | 213 | 320 |
| Gordon Apartments Building Corp. | 832 | 832 | --- |
| Gordon Auto Forwarding Co., Inc. | --- | 1,850 | --- |
| Gordon Bros. Theatre Co. | --- | 236 | 354 |
| Gordon, C. J. Co. | 1,140 | 1,392 | --- |
| Gordon, Jack, Inc. | 5,550 | 5,550 | 555 |
| Gordon Motor Co. | 11,211 | --- | --- |
| Gordon Pillow Service, Inc. | 1,869 | 2,342 | 3,513 |
| Gore, R. H. Co. | 7,208 | 5,488 | 2,169 |
| Gorov, Jesse, Inc. | 596 | 700 | 404 |
| Goulard, Thomas, and Co. | --- | 740 | 1,110 |
| Gould and Company | 13,875 | --- | --- |
| Gould Garage, Inc. | 8,325 | --- | --- |
| Goven, Eddins, and Co. | 1,077 | 1,153 | 1,787 |
| Grace Amusements, Inc. | 832 | --- | --- |
| Grace and Co. | 11,100 | --- | --- |
| Grace Garage Company | 757 | 1,035 | --- |
| Graf, Anton, Cleaners, Inc. | 1,081 | --- | --- |
| Graff Motor Coach Co. | 16,650 | --- | --- |
| Graham Artists Bureau, Inc. | --- | --- | 5,550 |
| Graham, Stanley R., Inc. | --- | 888 | --- |
| Grain and Fruit Products, Ltd. | 10,000 | 1,000 | --- |
| Granada Amusement Corp. | 555 | --- | --- |
| Granada Apartment Hotel | 10,000 | 10,000 | --- |
| Grand Central Realty Corp. | 190 | 175 | --- |
| Grand Laundry Co. | 18,822 | --- | --- |
| Grand Neva Building Corp. | --- | 555 | 832 |
| Grandon Garage, Inc. | 2,775 | --- | --- |
| Grand Opera House Company of Chicago | --- | 18,063 | 7,515 |
| Grand Rapids Storage and Furniture Co. | 11,100 | 11,100 | --- |
| Grant and Co. | --- | --- | 100 |
| Grant George, Inc. | 5,550 | 1,000 | --- |
| Grant Dearborn Hotel Corp. | 555 | --- | 555 |
| Grant Garage, Inc. | --- | --- | 1,110 |
| Grant Wet and Dry Laundry, Inc. | 3,997 | 3,997 | --- |
| Grant Real Estate Service, Inc. | --- | 387 | 581 |
| Granville Apartments Corp. | --- | --- | 185 |
| Granville Apartment Building Corp. | --- | --- | 555 |
| Granville-Irving Building Corp. | 15,000 | 1,000 | --- |
| Grasmere Hotel Co. | --- | 619 | --- |
| Gratch Undertaking Co. | 269 | 1,747 | 2,621 |
| Gravity Corporation, The | 370 | --- | --- |
| Guardian Bancorporation | --- | $1,110 | $1,665 |
| Guardian Protection Service, Inc. | $1,665 | --- | --- |
| Guenther Bradford and Co. | 1,193 | 1,688 | 2,136 |
| Guilmont and Peters, Inc. | 22,200 | 5,000 | --- |
| Gulf Warehouse and Sales Co. | 370 | --- | --- |
| Guncrete Company | --- | --- | 1,110 |
| Gunderson, Carl A., Organization, Inc. | 162 | 326 | --- |
| Gundling, H. A., and Co. | 555 | 832 | 1,248 |
| Gunggoll, C. L., Company | --- | 555 | --- |
| Gunne Beauty Shop, Inc. | --- | --- | 1,665 |
| Gunterberg, John, and Son, Inc. | --- | --- | 3,330 |
| Guyon Hotel Co., The | 20,535 | --- | --- |
| Guyon Incorporated | --- | --- | 555 |
| H. C. Building Corp., The | 3,330 | --- | --- |
| H. D. Electric Co. | 11,100 | 1,443 | 1,545 |
| H. F. A. Building Corp. | --- | --- | 555 |
| H. and K. Enterprises, Inc. | 555 | 555 | 555 |
| H. and S. Hotel Co., Inc. | 555 | 555 | --- |
| Haake, Walter H., Inc. | --- | 100 | --- |
| Haas, John K., and Co. | 239 | 100 | --- |
| Haber Korn Concessions, Inc. | --- | --- | 373 |
| Hadad Service Corp. | --- | --- | 193 |
| Haderlein, John, and Son, Inc. | --- | --- | 375 |
| Hadley, Livingston and Co. | --- | 3,700 | --- |
| Hadley, Wieland and Co., Inc. | --- | --- | 4,196 |
| Hagelin Realty Co. | --- | 520 | 305 |
| Hagg, Arthur H., and Associates, Inc. | --- | 411 | 639 |
| Hahn Brothers Laundry Co. | 3,232 | 4,848 | 5,661 |
| Hale Building Corp. | --- | --- | 555 |
| Haleng Building Corp. | --- | 368 | --- |
| Halgren, G. A., Inc. | 134 | --- | --- |
| Hall, Eric E., and Co. | 13,875 | --- | --- |
| Hallevan Funeral Home, Inc. | 921 | 815 | 831 |
| Hallowell and James Service, Inc. | --- | --- | 2,775 |
| Halperin, S., and Co. | 2,775 | --- | --- |
| Halsey, Stuart and Co., Inc. | --- | 871,350 | 871,350 |
| Halsted and 55th Building Corp. | --- | 555 | 555 |
| Halsted North Avenue Bldg., Corp. | 14,167 | --- | --- |
| Halsted Street Safe Deposit Co. | --- | 628 | --- |
| Halsted 22nd St. Terminal, Inc. | 2,775 | 4,162 | 6,243 |
| Halsted-Van Buren Theatre | 11,100 | 1,000 | --- |
| Halvarson and Almquist, Inc. | 100 | 2,034 | 973 |
| Halvorsen, F. H., Co. | 4,362 | 1,262 | 1,047 |
| Halvorsen Mortgage Corp. | 466 | 519 | 100 |
| Hamann Company, The | 681 | --- | --- |
| Hamilton, Alexander, Investment Co. | 27,750 | --- | --- |
| Hamilton Finance Corp. | 11,100 | --- | --- |
| Hamilton, J. R., Advertising Agency | 14,548 | 14,548 | 5,291 |
| Hamilton Park Apartments, Inc. | --- | --- | 555 |
| Hamilton Safe Deposit Co. | 1,303 | 2,116 | 255 |
| Hamilton Securities Corp. | 173 | 6,873 | --- |
| Hamlin-Cermak Service Station, Inc. | --- | --- | 221 |
| Hamlin Theatre Corp. | 5,550 | --- | --- |
| Hammann, E. C., Inc. | 556 | 655 | 504 |
| Hammann Mortgage Co. | 4,108 | 4,886 | 5,085 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Gray Line Sight Seeing Co. of Chicago | $16,591 | $2,500 | $5,550 |
| Gray, Russell T., Inc. | 3,684 | 5,526 | 2,263 |
| Greater Chicago Bond & Mortgage Co. | 2,423 | 270 | 435 |
| Greater Chicago Theatres Corp. | 370 | 370 | 555 |
| Greater Oak Park Recreation Co. | 2,775 | --- | --- |
| Great European Olympia Circus | --- | --- | 555 |
| Great Lakes Advertising Agency, Inc. | --- | 1,665 | 1,665 |
| Great Lakes Agency & Loan Co. | 7,500 | --- | --- |
| Great Lakes Linen Supply Co. | 4,621 | --- | 693 |
| Great Lakes Mortgage Corp. | 16,790 | 36,999 | 11,636 |
| Great Lakes Realty Co. | 555 | --- | 230 |
| Great Lakes Securities Corp. | 49,950 | 74,925 | --- |
| Great Lakes Transatlantic, Inc. | 100 | 202 | 448 |
| Great Lakes Trucking Co. | 7,273 | 10,909 | --- |
| Great Northern Laundry & Wet Wash. Co. | 22,542 | --- | --- |
| Great Western Finance Co. | 555 | 832 | 555 |
| Great Western Laundry Co. | --- | --- | 5,550 |
| Great Western Linen Supply Co. | --- | 447 | 1,110 |
| Grebe, Henry C., & Co., Inc. | 142 | 479 | 246 |
| Greek Exhibits, Inc. | 13,875 | --- | --- |
| Greek Orthodox Church Cemetery Co. | 5,550 | 8,325 | 555 |
| Greeley, Howard, Norlin Co. | --- | --- | 220 |
| Greene, C. S., & Co., Inc. | 370 | 370 | 451 |
| Greenebaum Sons Insurance Agency, Inc. | 384 | --- | 370 |
| Greenebaum Sons Investment Co. | 13,440 | 3,224 | 20,290 |
| Greenfield, A., Co. | --- | 2,775 | 2,775 |
| Greenfield, Albert M., & Co. of Ill. | --- | --- | 316 |
| Greenhouse Wrecking Co. | 555 | 555 | --- |
| Greenhut, Paul, Co., Inc. | 345 | 469 | --- |
| Green, Martin J., Inc. | --- | 1,110 | --- |
| Greenleaf Agency, Inc. | 1,850 | 2,268 | 1,634 |
| Greenleaf Garage Building Corp. | 2,775 | 2,775 | 1,110 |
| Green Shade Co. | 1,110 | 1,110 | --- |
| Greenview Amusement Co. | --- | 555 | 1,665 |
| Greenway Laundry Co. | 555 | --- | --- |
| Greenwood Development Co. | --- | --- | 30,525 |
| Greenwood Manor, Inc. | --- | 6,158 | --- |
| Gregory Circuit, Inc. | --- | 185 | 505 |
| Gregory, De Long & Holt, Inc. | 103 | --- | 102 |
| Gregory Management Corp. | 716 | 282 | 423 |
| Gregg College, The | --- | --- | 286 |
| Grid-Graph. Sales Co. | --- | 1,074 | 1,611 |
| Griffith's, The John Building Corp. | --- | --- | 4,380 |
| Gross, P. A., & Co. | 712 | 368 | 552 |
| Gross Appraisal Co. | 333 | 610 | 287 |
| Grossfeld, Miss, Inc. | --- | 852 | --- |
| Grossmans Loan Co., Inc. | 1,486 | --- | --- |
| Grounds, G.M., Inc. | --- | 486 | 639 |
| Group Games, Inc. | 555 | --- | --- |
| Groveland Theatre Co. | 555 | 555 | --- |
| Grove Washington Building Corp. | --- | --- | 555 |
| Gruen, Paul R., Inc. | 1,328 | 1,992 | --- |
| Gruetzmacher, A.H., & Co. | 1,545 | 1,779 | 404 |
| Guaranty Mortgage & Security Co. | 1,517 | 879 | 891 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Hammann Realty Co. | --- | --- | $412 |
| Hammarquist Decorating Service, Inc. | --- | $1,084 | 630 |
| Hammarquist Realty Co. | --- | --- | 279 |
| Hammons & Co., Inc. of Illinois | --- | --- | 5,550 |
| Handler, B.W., Construction Co. | $5,550 | 5,550 | 5,550 |
| Hanifin, R.E., Co., Inc. | --- | 1,110 | 247 |
| Hanna Land & Building Corp. | 370 | --- | --- |
| Hannion, John S., Inc. | 5,550 | --- | --- |
| Hanover Securities Co. | --- | 369,408 | 369,408 |
| Hansen, Chris., Real Estate Improvement Co. | 2,590 | --- | --- |
| Harbeck Investment Co. | 2,775 | 4,162 | 4,625 |
| Hardin Building Corp. | --- | --- | 555 |
| Harding & 19th Apartments, Inc. | --- | --- | 555 |
| Harding, Charles E., Co. | 2,956 | 2,956 | --- |
| Hargus Corp. | 555 | --- | --- |
| Harland Garage | 174 | 100 | 290 |
| Harlem Jockey Club, Inc. | 11,100 | --- | --- |
| Harlem Scandals, Inc. | 150 | 150 | --- |
| Harlem Racing Association, Inc. | 11,100 | --- | --- |
| Harmon Electric Co. | 4,446 | 6,578 | 10,773 |
| Harmony Building Corp. | --- | --- | 555 |
| Harper Apartments Corp. | --- | 6,105 | --- |
| Harper Building Corp. | --- | --- | 555 |
| Harper Garage Co. | 277 | --- | --- |
| Harriet Amusement Co. | 11,100 | 11,100 | 11,100 |
| Harris, N. W., Co., The | 4,806 | 10,125 | 6,874 |
| Harris, Sandford F., & Co., Inc. | 2,481 | 3,721 | 11,100 |
| Harris Building Corp. | --- | 555 | --- |
| Harris Schools, The, Inc. | 555 | 832 | 1,248 |
| Harrison, A. H., Sales Co. | 555 | --- | --- |
| Harrison-Brewster Agency, Inc. | 5,698 | 13,578 | 22,876 |
| Harrison & Clark Building Corp. | --- | 27,750 | --- |
| Harrison Electric Construction Co. | 100 | --- | --- |
| Harrison Hotel Operating Co. | --- | --- | 2,861 |
| Harrison Parking Unit, Inc. | 5,550 | --- | --- |
| Harrison Wet Wash Laundry, Inc. | 2,785 | 4,177 | --- |
| Harris Wrecking Co. | 2,775 | 4,162 | 7,659 |
| Harsey Corp. | --- | 5,550 | --- |
| Hart Building Corp. | 1,278 | 989 | 290 |
| Hart, Ernest E., Co. | 1,110 | --- | --- |
| Hart Employment Service, Inc. | 5,550 | --- | --- |
| Hart, Geo. E., Inc. | 553 | 994 | 240 |
| Hartland Fertilizer Co. | --- | --- | 3,885 |
| Hartland Garage & Motor Co. | 55,500 | 5,000 | --- |
| Hartless-Austin Linen & Towel Supply Co. | --- | --- | 2,775 |
| Hartless, Roy, Linen Supply Co. | 253 | 100 | --- |
| Hartman-Miller, Inc. | --- | --- | 115 |
| Hart Sanitarium, Inc. | --- | 833 | 1,248 |
| Harvard Amusement Corp. | 2,775 | 2,775 | --- |
| Harvard Hotel Co. | --- | 519 | --- |
| Harvard School for Boys | 369 | --- | --- |
| Harvard Theatre Co. | 555 | --- | 555 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Harvard View Building Corp. | --- | $726 | --- |
| Harvey Building Corp. | $555 | 832 | $4,995 |
| Harvey and Dammarell, Inc. | 6,937 | 6,937 | 27,750 |
| Harvey and Howe, Inc. | --- | 2,185 | 3,015 |
| Harvey, James D., and Co. | 859 | --- | --- |
| Harvey Lumber and Supply Co. | 5,550 | --- | --- |
| Harvey Orchestra, Inc. | 2,775 | 592 | 265 |
| Harvey Water Co. | 5,550 | 8,325 | --- |
| Harwell Co. | --- | 463 | --- |
| Harwyn Theatre Co. | 444 | --- | --- |
| Harza Engineering Co. | --- | --- | 191 |
| Haskell, Scott and Jennings, Inc. | --- | 4,556 | 6,834 |
| Hastings Express Co. | 648 | 972 | 27,750 |
| Haugan and Co. | --- | 255 | 168 |
| Haugan, Thompson and Co. | 695 | --- | --- |
| Hawthorne Apartment Hotel Co. | --- | 555 | --- |
| Hawthorne Building Corp. | 15,858 | 5,000 | --- |
| Hawthorne Garage Co. | 339 | --- | --- |
| Hawtin, Wells W., Co., Inc. | --- | --- | 555 |
| Hayes Dental Office, Inc. | 125 | 219 | 195 |
| Hayes Grain and Commission Co. of Illinois | 27,750 | 5,000 | --- |
| Hayes, Loeb and Co. | --- | 2,498 | 2,498 |
| Hayes, McFarland and Co. | 16,137 | 4,164 | --- |
| Hayes, Murphy and Woods, Inc. | --- | --- | 555 |
| Haywood Corporation, The | 260 | 136 | --- |
| Hazleton Apartment Hotel Co. | --- | 370 | --- |
| Hazelton Building Corp. | 2,775 | 2,775 | 2,775 |
| Health Extension Service | --- | 832 | --- |
| Heath Seehof, Inc. | 16,650 | 16,650 | 16,650 |
| Hebard Storage Warehouses | 861 | --- | --- |
| Hecklemann Bros. Co. | --- | 260 | --- |
| Hedberg, Henry E., and Co., Inc. | 555 | --- | --- |
| Hefner Commission Co. | 5,550 | 1,516 | 293 |
| Heinemann, Wm. C., and Co. | 1,002 | 1,553 | 1,284 |
| Heise, Wm. H., Agency, Inc. | 3,324 | 4,986 | --- |
| Heitman Trust Co. | 5,334 | 14,775 | 22,163 |
| Helber Hotel Building Corp. | 555 | --- | --- |
| Heller Modernization Credit, Inc. | --- | 925 | --- |
| Hemphill Diesel Engineering Schools, Inc. | 126 | 6,885 | 6,372 |
| Henderson, Fletcher, Orchestra, Inc. | --- | --- | 203 |
| Hendricks, F. S., Realty Co. | 555 | 555 | --- |
| Hennessy Hotel Corp. | 11,100 | --- | --- |
| Henri Hurst and McDonald, Inc. | 2,437 | 8,182 | 3,920 |
| Henrici, Philip Co. | --- | --- | 83,510 |
| Henry Bros. Co. | 11,100 | 11,100 | 11,100 |
| Henry Building, Inc., The | --- | 2,775 | 2,775 |
| Henry Laboratories, Inc. | 145 | 226 | 339 |
| Hepatin, Inc. | 1,186 | 981 | 920 |
| Herbert, R. S., and Co. | 55,500 | --- | 1,110 |
| Herbert Loan and Sales Co. | 4,034 | 4,214 | 6,321 |
| Herczel, R. E. and Co. | 1,338 | 7,104 | 10,656 |
| Herder Bros., Inc. | --- | 232 | --- |
| Heritage Cartage Co. | 1,808 | 385 | --- |
| Herlin A. T., and Son, Inc. | --- | 1,665 | 1,665 |
| CHICAGO (Continued) | | | |
| Holstein Industries, Inc. | --- | $219 | --- |
| Holton Concrete Forms Co. | $2,775 | --- | --- |
| Holway Construction Co. | --- | 682 | $1,462 |
| Home Builders Co. | 185 | --- | 106 |
| Home Builders Investment Corp. | 5,000 | 5,000 | 7,500 |
| Home Crystal Wet Wash Laundry, Inc. | 33,300 | 8,027 | 12,041 |
| Home Makers and Dealers Inst., Inc. | --- | --- | 555 |
| Home Mortgage Co. | --- | --- | 100 |
| Home Owners Investment Co. | 26,917 | --- | --- |
| Home Owners Realty Co. | --- | --- | 555 |
| Home Towers Building Corp. | --- | --- | 555 |
| Home Wet Wash Laundry, Inc. | 11,100 | --- | 555 |
| Hooker, M. H., Co., Inc. | 1,110 | --- | --- |
| Hoover Laboratories, Inc. | 100 | 1,387 | --- |
| Hope Motor Livery Co. | 1,050 | 173 | 216 |
| Hopewell The, Co. | 27,750 | 2,775 | --- |
| Hopkins-Burmeister Co. | --- | --- | 1,110 |
| Hopkins, H. E., and Son, Inc. | 555 | 555 | 1,665 |
| Hopkins Syndicate, Inc., The | --- | --- | 147 |
| Horne, Morrissey and Co. | 12,828 | --- | --- |
| Horn-Peller, Inc. | --- | --- | 13,875 |
| Hortense Furnished Apartments Corp. | 358 | 370 | 555 |
| Horticultural Exhibition, Inc. | 1,272 | 1,221 | --- |
| Hosmer, R. W., and Co. | 5,550 | 1,610 | 910 |
| Hotel Adams Corp. | 681 | 1,021 | 555 |
| Hotel Alamac | 1,387 | 2,080 | 100 |
| Hotel Apartment-Rooming House Association, Inc. | 2,775 | 2,775 | --- |
| Hotel Coolidge Co. | 81,515 | 5,550 | 555 |
| Hotel Crest, Inc. | --- | 2,775 | 2,775 |
| Hotel DelMonte, Inc. | 5,550 | --- | 5,550 |
| Hotel DuLac Co. | 16,650 | --- | --- |
| Hotel Grace | 13,875 | 13,875 | --- |
| Hotel Grant Co. | --- | --- | 1,110 |
| Hotel Hoover Building Corp. | --- | --- | 555 |
| Hotel Kankakee Co. | 5,000 | --- | --- |
| Hotel Management Counsel, Inc. | 555 | --- | --- |
| Hotel Melbourne Co. | 5,550 | --- | --- |
| Hotel Publicity Corp. | 521 | 391 | 156 |
| Hotels Tailoring Co. | --- | 278 | 417 |
| Houdek's Motor Service, Inc. | 100 | --- | --- |
| House and Home Building Co. | --- | --- | 1,110 |
| Housewife Approved Wet Wash Laundry | 1,500 | --- | --- |
| Houston W. G., and Co. | --- | 998 | 100 |
| Howard and Johns, Inc. | 1,110 | --- | --- |
| Howard, William J., Inc. | 187 | 280 | 5,368 |
| Howard Clark Building Corp. | --- | --- | 555 |
| Howard Finance Syndicate, Inc. | --- | 2,104 | 2,135 |
| Howard Marshfield Building Corp. | --- | --- | 555 |
| Howard Safety Deposit Co. | --- | 944 | 601 |
| Howard Storage and Van Co., Inc. | 495 | --- | --- |
| Howard Theatre Co., The | 1,093 | 9,140 | 5,788 |
| Howe Electric Co. | 284 | 172 | 168 |
| Howe Express and Van Co., Inc. | 555 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Hermitage Apartments, Inc. | --- | $5,199 | --- |
| Hermitage Apartment Hotel Bldg. Corp. | $555 | --- | $555 |
| Hermitage Building Corp. | 13,875 | --- | --- |
| Herrick, Auerbach and Vastine, Inc. | --- | --- | 2,165 |
| Herrmann, George, and Co. | 16,650 | 16,650 | 16,650 |
| Herrmann, O. W. Co. | --- | 299 | 450 |
| Herrmann Warehouse Co., Inc. | --- | 168 | --- |
| Hertz and Co. | 5,550 | --- | --- |
| Hess, Geo. R., and Co., Inc. | 273 | 555 | 555 |
| Hess-Stange, Inc. | 5,550 | --- | --- |
| Hetco Finance Corp. | --- | 484 | 500 |
| Heyne Motor Co. | 2,775 | 2,775 | 4,162 |
| Hibernian Mortgage Co. | --- | 185 | --- |
| Hickey Doyle and Co. | 11,100 | 553 | 371 |
| Hicks, C. G., and Sons Co. | 138 | 207 | --- |
| Hi-Class Garage Co. | --- | 1,110 | 1,110 |
| Higginson Lee Corp. | 10,049 | --- | --- |
| High Prairie Building, Inc. | --- | --- | 555 |
| Highway Advertising Co. of New York, Inc. | 3,554 | 3,617 | 3,605 |
| Highway Motor Freight System, Inc. | 5,550 | 5,550 | 555 |
| Highway Theatre Corp. | 5,550 | 5,550 | 8,325 |
| Hill and Field, Inc. | 11,100 | --- | --- |
| Hill and King, Inc. | --- | 134 | 100 |
| Hillside Bus Co., Inc. | 1,110 | --- | --- |
| Hill's Reports | 1,279 | 645 | 650 |
| Hintchcliffe Motor Service, Inc. | --- | 2,775 | 4,162 |
| Hines, Earl, Orchestras, Inc. | --- | 2,775 | 236 |
| Hinkamp, Frank J., and Sons, Inc. | --- | 332 | 100 |
| Hintz Express and Van Co. | 752 | 658 | 769 |
| Hirsch, J. Charles, Co. | 11,100 | --- | --- |
| Hirsch, Leroy E., and Co. | 251 | 252 | --- |
| Hiselman Motor Service, Inc. | 1,504 | 2,256 | 555 |
| Hitke Kurt and Co., Inc. | 2,220 | 3,330 | 264 |
| Hoachooza Palestine Land and Development Co. | --- | --- | 5,550 |
| Hobbs, James M., and Co. | 143 | 100 | --- |
| Hobgood, Maggie, Beauty Shoppe, Inc. | --- | 2,020 | 2,020 |
| Hochspeier, F. W., Inc. | 446 | 671 | 1,007 |
| Hodge, Nicholson and Parter, Inc. | 1,018 | 1,665 | 1,276 |
| Hoey Cartage Co. | 555 | 832 | 1,597 |
| Hofbauer, Geo., Inc. | --- | --- | 669 |
| Hoffenkamp, Harry, Inc. | 3,330 | --- | 1,072 |
| Hoffman Building Corp. | 5,688 | 3 369 | 5,054 |
| Hofmann, Henry W., and Co., Inc. | 157 | 372 | --- |
| Hogan and Farwell, Inc. | 885 | 1,327 | 5,550 |
| Hogle, J. M., Agency, Inc. | --- | 555 | 832 |
| Hait, Lowell, and Co. | --- | 17,976 | 16,814 |
| Holst, Stanley, Corp. | 555 | --- | --- |
| Holinger, A., and Co. | 1,500 | --- | 5,550 |
| Hollander, H., and Son, Inc. | --- | --- | 555 |
| Hollywood Construction and Development Co. | 13,875 | --- | --- |
| Hollywood Laundry Co. | 1,387 | 2,080 | 1,002 |
| Hollywood Permanent Wave Shop, Inc. | 155 | --- | --- |
| Holmes Motor Co. | 5,550 | --- | --- |
| Holmes-Yarnell, Inc. | --- | --- | 4,995 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Howe System, The | $5,550 | --- | --- |
| Howett, Wilbur E., Co. | --- | $411 | $617 |
| Howlett Bros. Plumbing Co. | 11,100 | --- | --- |
| Hoyt Building Corp. | 7,343 | 5,993 | --- |
| Hub Carloading Corp. | --- | 555 | 832 |
| Hudson-Brebner Service, Inc. | --- | --- | 2,775 |
| Hudson, Herbert E., Inc. | 1,014 | 1,014 | --- |
| Huey, The, Co. | --- | --- | 2,462 |
| Hughes, A. R., and Co. | 730 | 2,181 | 3,905 |
| Hughes-Brown-Moore Corp. | 14,269 | --- | --- |
| Huldah, Inc. | 2,604 | 100 | 381 |
| Humar Corporation | --- | 6,820 | 5,893 |
| Humboldt Garage and Auto Service Co. | 180 | 268 | --- |
| Humboldt Loan Assn., Inc. | 5,203 | 7,804 | --- |
| Hunt Hotel Corp. | 100 | --- | --- |
| Hursen Undertaker | 5,871 | 3,535 | --- |
| Hurwitt, S. H., and Co. | 13,875 | --- | --- |
| Huston, Guy, and Co. | 43,036 | --- | --- |
| Huyck, A. S., and Co. | --- | 27,750 | 27,750 |
| Hyde Park Arms Operating Co. | --- | 1,665 | 1,665 |
| Hyde Park Chevrolet Garage, Inc. | --- | --- | 3,111 |
| Hyde Park Cleaning Works | 555 | 832 | --- |
| Hyde Park Compressed Air Cleaning Works | 5,550 | 1,548 | --- |
| Hyde Park Hotel Garage Co. | --- | 100 | --- |
| Hyde Park National Building Corp. | --- | --- | 555 |
| Hyde Park Safe Deposit Co. | --- | --- | 5,550 |
| Hydro Dial Sales Co. | 555 | --- | --- |
| Hyman, R. W., and Co. | --- | 8,195 | --- |
| I. and L. Building Corp. | --- | --- | 555 |
| I. L. and C. Corp., The | --- | --- | 1,110 |
| I. M. Theatre Co. | 1,110 | 1,110 | --- |
| Ideal Beauty Supply, Inc. | --- | 1,981 | --- |
| Ideal Credit Services, Inc. | 121 | --- | --- |
| Ideal Garage, Inc., The | 5,550 | 1,000 | --- |
| Ideal Gas Service Co. | --- | --- | 5,550 |
| Ideal Heating Co. | 947 | --- | --- |
| Ideal Plaza Corp. | 7,400 | --- | --- |
| Ideal Pictures Corp. | --- | --- | 10,000 |
| Ideas, Incorporated | 1,387 | 1,387 | --- |
| Idlehour Amusement Co., Inc. | --- | 2,220 | 165 |
| Illington Amusement Co. | 27,750 | 27,750 | 22,200 |
| Illinois Acceptance Corp. | 7,792 | 15,246 | 18,474 |
| Illinois Accident Investigators, Inc. | 555 | 832 | --- |
| Illinois Agricultural Holding Co. | --- | 100 | 1,007 |
| Illinois Appraisal and Surveying Co. | --- | 100 | 150 |
| Illinois Assurers Exchange | 11,491 | --- | --- |
| Illinois Barge Line Co. | 8,325 | 2,500 | --- |
| Illinois Bell Telephone Co. | 1,001,960 | 4,228,600 | 5,936,000 |
| Illinois Blueprint Co., Inc. | 1,771 | 2,514 | 1,596 |
| Illinois Boat Corp. | 300 | 450 | 675 |
| Illinois Bonding and Insurance Agency Co. | --- | --- | 555 |
| Illinois Business College | 1,387 | 2,080 | --- |
| Illinois Chemical Laboratories, Inc. | 328 | 147 | 93 |
| Illinois Cold Storage Co. | --- | 8,058 | 7,909 |

## LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEAR 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Illinois Collection and Finance Corp. | $555 | $832 | --- |
| Illinois Commonwealth Agency Loan Corp. | 2,693 | 215 | $100 |
| Illinois Cold Storage Co. | 3,374 | --- | --- |
| Illinois Company of Chicago | 8,713 | --- | --- |
| Illinois Cooperative Cleaners and Dyers | 24,054 | --- | --- |
| Illinois Credit Co. | 3,780 | 5,670 | 8,505 |
| Illinois Dental Laboratory, Inc. | 215 | 223 | 531 |
| Illinois Discount Corp. | --- | --- | 185 |
| Illinois District Telegraph Co. | 10,000 | 22,200 | 55,500 |
| Illinois Dock and Grain Terminals, Inc. | 277 | 2,775 | --- |
| Illinois Domestic Finance Corp. | 13,875 | 20,812 | 611 |
| Illinois Employers Service Corp. | 7,400 | --- | 11,100 |
| Illinois Finance and Realty Co. | --- | --- | 11,100 |
| Illinois Forwarding Co. | 741 | --- | --- |
| Illinois Freight Audit Co. | --- | 11,100 | 11,100 |
| Illinois Greyhound Lines, Inc. | 49,500 | 60,548 | 56,736 |
| Illinois Hotels Foundation, Inc. | --- | 115 | 168 |
| Illinois Industrial Building Corp. | --- | --- | 555 |
| Illinois Indoor Racing Association, Inc. | --- | --- | 555 |
| Illinois Intelligence Bureau, Inc. | 100 | 150 | 225 |
| Illinois Laundry Co. | 8,920 | 13,380 | 13,380 |
| Illinois Light and Power Co. | --- | 13,030 | 21,502 |
| Illinois Maintenance Co. | --- | 89,176 | 131,560 |
| Illinois Management Corp. | 5,550 | --- | --- |
| Illinois Municipal Securities Service, Inc. | 241 | 329 | 333 |
| Illinois National Corp. | 1,462 | 1,341 | 2,012 |
| Illinois National Realty Corp. | 24,142 | 24,142 | 259 |
| Illinois Nationwide News Service, Inc. | --- | 555 | 1,665 |
| Illinois Personal Finance Co. | --- | 139 | --- |
| Illinois Postal Building Corp. | 10,267 | 15,400 | --- |
| Illinois Post Graduate Dental Clinics, Inc. | 3,700 | --- | --- |
| Illinois Realty Building Corp. | --- | 2,775 | 2,775 |
| Illinois Realty Owners Serv. Corp. | --- | --- | 555 |
| Illinois Safe Deposit Co. | --- | 277 | 69 |
| Illinois Safeway Lines, Inc. | 555 | 832 | --- |
| Illinois Sales Tax Audit Assn. | 555 | --- | --- |
| Illinois State Detective Agency, Inc. | --- | 278 | --- |
| Illinois Stock Transfer Co. | --- | --- | 555 |
| Illinois Street Building Corp. | 6,937 | 2,500 | --- |
| Illinois Tax Appraisal Co. | 1,287 | --- | 242 |
| Illinois Telegraph News Co. | 39,227 | 28,420 | 14,237 |
| Illinois Warehouse Co. | 100 | 100 | 301 |
| Illinois Waterway Barge and Dock Co. | --- | --- | 1,110 |
| Immel Realty and Mortgage Co. | 955 | 955 | --- |
| Imperial Dyers and Cleaners | --- | 1,970 | 1,579 |
| Imperial Theatre Operating Co. | 100 | --- | 3,191 |
| Improved Products Co. | 125 | 188 | 2,775 |
| Income Properties, Inc. | --- | --- | 6,623 |
| Income Service Corp. | 1,387 | 1,387 | --- |
| Independence Loan Assn., Inc. | 740 | 627 | 941 |
| Independance Storage Co. | 415 | --- | --- |
| Independence Theatre Corp. | 164 | 103 | 155 |
| Independence Underwriting Corp. | 5,550 | --- | --- |
| Independent Acceptance Co. | 2,775 | 5,416 | 8,124 |

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Interior Layout Corp. | $1,110 | --- | --- |
| Interiors, Inc. | --- | --- | $216 |
| International Accountants Society, Inc. | 20,922 | $19,584 | 36,404 |
| International Appraisal Co. | 2,775 | 2,775 | --- |
| International Amusement Co. | --- | --- | 2,775 |
| International Bond and Mortgage Co. | 555 | 185 | 277 |
| International Bonded Receipts Corp. | --- | --- | 2,775 |
| International Carloading Co. | --- | --- | 185 |
| International Cartage Corp. | 1,051 | 1,576 | 2,364 |
| International Casino of Illinois., Inc. | --- | --- | 1,110 |
| International Collection Agency, Inc. | --- | --- | 185 |
| International Concessions Co., Inc. | --- | --- | 555 |
| International Creditors Assn., Inc. | --- | --- | 555 |
| International Engineering Corp. | --- | 406 | 421 |
| International Enterprises, Inc. | --- | 2,775 | 2,775 |
| International Fibre Products Corp. | 370 | --- | --- |
| International Finance Co. | 798 | 749 | 393 |
| International Forwarding Co. | 5,550 | 8,325 | 12,487 |
| International Mines, Inc. | 10,000 | 1,000 | 27,750 |
| International Motor Boat and Sportsman Show, Inc. | 2,775 | --- | --- |
| International Racing Association, Inc. | --- | 13,875 | 20,812 |
| International Reduction Corp. | 1,148 | 385 | --- |
| International Sports Corp. | 370 | 555 | 555 |
| International Synthetic Co. | --- | 5,550 | 5,550 |
| International Theatres Co. | 666 | --- | --- |
| International University of Commerce | 1,929 | 181 | 127 |
| Interstate Decorating Co. | --- | --- | 555 |
| Interstate Detective Agency | 363 | 1,062 | 1,593 |
| Interstate Dispatch, Inc. | --- | 7,425 | 2,740 |
| Interstate Educational Society, Inc. | --- | --- | 555 |
| Interstate Farm Bureau, Inc. | 1,500 | 814 | 611 |
| Interstate Finance Co. | --- | --- | 850 |
| Interstate Investment Corp. | 722 | 2,165 | 3,071 |
| Interstate Liquidation Assn. | 174 | --- | --- |
| Interstate Management Corp. | 1,367 | --- | 101 |
| Interstate Service Corp. | 156 | 1,089 | 1,039 |
| Interstate Transit Lines, Inc. | 12,771 | 68,652 | 58,017 |
| Interstate Transportation Exchange, Inc. | 555 | --- | --- |
| Interstate Underwriters, Inc. | --- | --- | 833 |
| Inverness, Inc. | --- | 555 | 832 |
| Investment Holding Corp. | 3,786 | 5,679 | --- |
| Investment Realty Co. of Chicago, The | 8,325 | 8,325 | --- |
| Investment Research Corp. | 20,812 | --- | --- |
| Investors Bond and Mortgage Co. | 2,775 | 4,162 | 6,243 |
| Investors Loan System | 954 | 6,793 | 1,665 |
| Investors Service Bureau | --- | 555 | 832 |
| Investors Theatre Co. | --- | --- | 555 |
| Iowa Live Stock Commission Co. | 139 | --- | --- |
| Iralson, I. M. and Son | 1,192 | 281 | --- |
| Iredale Fireproof Warehouse | 3,385 | --- | --- |
| Irish Historical Productions, Inc. | 1,387 | 1,387 | --- |
| Irish Village Corp. | 555 | 555 | --- |
| Ironside Men's Hotel, The | 12,210 | --- | --- |
| Ironstone Corp, The | 370 | 555 | 2,220 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Independent Appraisal Corporation | --- | $185 | --- |
| Independent Auto Wreckers, Inc. | $1,110 | --- | --- |
| Independent Druggists Alliance Dist. Co. | --- | 773 | --- |
| Independent De Luxe Poster Advertising Co., Inc. | --- | --- | $2,775 |
| Independent Grocers Alliance Dist. Co. | 169,031 | 85,221 | 73,735 |
| Independent Hotel Management Corp. | 100 | --- | --- |
| Independent Jewish Undertaking Co., The | 975 | --- | --- |
| Independent Linen Supply & Laundry Co. | --- | 2,730 | 305 |
| Independent Merchants Co-operative Association | --- | 555 | 555 |
| Independent Merchants Credit Exchange, Inc. | 388 | 442 | 504 |
| Independent Motor Finance Corp. | 370 | 740 | 1,110 |
| Independent Underwriters, Inc. | --- | 743 | 1,115 |
| Indian Trails Coach, Inc. | 11,100 | 1,000 | --- |
| Indian Transit Lines | 12,525 | --- | --- |
| Indiana Illinois Theatres, Inc. | 8,510 | --- | 473 |
| Indiana Theatre Corp. | 154 | --- | --- |
| Individual Office & Secretarial Service, Inc. | --- | 2,775 | 2,775 |
| Individual Towel & Cabinet Service Co. | 40,000 | 3,401 | 11,100 |
| Indoor Broadcasting Corp. | --- | 5,550 | --- |
| Industrial Adjustment Co. | 187 | 100 | --- |
| Industrial Appraisal Corp. | 1,110 | 1,110 | --- |
| Industrial Capital Corp. | 360 | 4,646 | 9,974 |
| Industrial Cartage Co. | --- | --- | 195 |
| Industrial Equities, Inc. | --- | --- | 2,775 |
| Industrial Finance Corp. | --- | --- | 8,325 |
| Industrial Investments, Inc. | --- | --- | 2,775 |
| Industrial Loan Co. | 66,600 | --- | --- |
| Industrial Operations Co. | 1,387 | --- | --- |
| Industrial Refuse Disposal Co. | 22,200 | 33,300 | --- |
| Industrial Relations, Inc. | --- | --- | 739 |
| Industrial Salvage Corp. | 16,650 | --- | --- |
| Industrial Safety & Claim Service, Inc. | --- | --- | 5,550 |
| Industries, Inc. | --- | --- | 339 |
| Industries Development Corp. | --- | --- | 561 |
| Industry Finance Corp. | 61,050 | --- | --- |
| Ineeda Blue Band Laundry Co., Inc. | 1,110 | --- | --- |
| Ineeda Laundries, Inc. | 5,550 | 5,550 | --- |
| Infallible Exterminating, Inc. | 11,100 | 105 | --- |
| Ingeverson, Mosier & Ingeverson | 430 | 1,559 | 420 |
| Inland Advertising Agency, The | 1,276 | 1,914 | 1,608 |
| Inland Credit Corp. | 555 | 832 | 2,775 |
| Inland Distributing Co. | --- | 555 | 832 |
| Inland Garage, Inc. | 2,775 | --- | --- |
| Inland Investment Plan, Inc. | 24,408 | 6,258 | 6,269 |
| Inland Lakes, Inc. | --- | 2,775 | 2,775 |
| Inland Sec[illegible] Co. | 16,650 | --- | --- |
| Inland Warehousing Co. | 100 | 351 | 1,488 |
| Inkeepers Insurance Agency, Inc. | --- | --- | 14,014 |
| In-N-Out Service Stations, Inc. | --- | 555 | 832 |
| Innovation Hand Laundries, Inc. | 555 | --- | --- |
| Insurance Service Corporation of America | --- | --- | 61 |
| Insurance Underwriters Agency, Inc. | --- | --- | 555 |
| Integrety Film Corporation of Illinois | 925 | 1,388 | 2,082 |
| Intercollegiate Conference Athletic Association | 100 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Iroquois Construction Co. | $1,873 | $2,809 | --- |
| Iroquois Finance Co. | --- | 157 | $60 |
| Iroquois Management Co. | 111 | 114 | 80 |
| Irving Corp. | --- | --- | 555 |
| Irving-Austin Building Corp. | --- | --- | 555 |
| Irving-Ford Building Corp. | --- | 555 | 832 |
| Irving Hotel Co. | 125 | 187 | 281 |
| Irving Menard Building Corp. | --- | --- | 555 |
| Irving Park Amusement Co. | --- | 155 | 233 |
| Irving Park Boulevard Cemetery | 2,608 | 5,163 | 6,650 |
| Irving Park Building Corp. | 4,995 | 4,995 | 555 |
| Irving Park X Ray Laboratories | --- | 163 | 123 |
| Irving Realty & Investment Co. | 1,387 | 1,387 | --- |
| Irving-Rockwell Building Corp. | 10,000 | 10,000 | --- |
| Irving-Sheridan Safe Deposit Co. | 555 | 555 | --- |
| Irving Theatre Co. | --- | 2,158 | 331 |
| Irvington Apartment Hotel, Inc. | 117 | 603 | 814 |
| Irwin, Hanks & Garfield, Inc. | --- | 1,110 | 1,110 |
| Isaacson Garage & Motor Sales Co. | 958 | --- | --- |
| Island Amusement Co. | --- | --- | 555 |
| Island Garage Co. | --- | --- | 2,775 |
| Ithica Building Corp. | 2,775 | 2,775 | 555 |
| Iversen Studios, Inc. | 397 | 100 | 137 |
| Iverson Sons Co. | 1,488 | 2,232 | 324 |
| J. A. A. Corp. | --- | --- | 555 |
| J. & A. Building Co. | 3,219 | --- | --- |
| J. J. & J. Amusement Co. | 3,330 | 3,330 | --- |
| J. & J. Service Station, Inc. | 1,665 | --- | --- |
| J. & S. Cleaners, Inc. | --- | --- | 255 |
| J. R. K. Cartage Co., Inc. | 100 | --- | --- |
| Jackson, Charles S., Co. | 2,892 | 3,130 | 1,407 |
| Jackson, Roy M., & Co. | --- | 5,550 | 555 |
| Jackson, R. W., & Co. | 11,938 | 17,907 | --- |
| Jackson, William H., & Co. | 555 | 555 | --- |
| Jackson-Albany Apartments, Inc. | 555 | 832 | 1,110 |
| Jackson Baker Co. | 443 | 665 | 998 |
| Jackson & Michigan Vault Co. | 286 | 100 | --- |
| Jackson Boulevard Gables | --- | 100 | --- |
| Jackson Park Manor, Inc. | --- | 756 | --- |
| Jackson Park Post Office Building | 12,855 | --- | 5,550 |
| Jackson Park Safe Deposit Co. | --- | --- | 100 |
| Jackson Park Storage Co. | --- | 100 | 100 |
| Jacobs, Ben, Inc. | 100 | 150 | --- |
| Jacobs, Julius | 159 | 511 | --- |
| Jacobs, Wm., & Co. | --- | 247 | 100 |
| Jacobs & Chesler, Inc. | 555 | 925 | 1,388 |
| Jacobs & Jacobs, Inc. | 2,775 | 2,775 | 4,162 |
| Jacobsen, H. R., & Co. | 925 | 925 | 1,388 |
| Jaffe Undertakers Co., Inc. | 2,775 | 4,162 | 4,162 |
| James, Fred S., & Co. | 9,777 | 11,100 | 5,857 |
| James Linen Supply Co. | 2,775 | --- | --- |
| James & Shebel, Inc. | 6,382 | --- | --- |
| Jansen & Co. | --- | --- | 3,885 |
| Janssen, Herman, Cartage Co. | --- | 247 | 371 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Jarchow, Charles and Sons, Inc. | --- | $948 | --- |
| Jarndyce Apartments Corp. | --- | --- | $555 |
| Jaycee Co. | $150 | 150 | 555 |
| Jay Investment Co. | 5,700 | 5,700 | --- |
| Jay Lubrication Corp. | --- | --- | 555 |
| Jefferson-O'Brien Building Corp. | --- | --- | 555 |
| Jefferson Park Agency Co. | 555 | 138 | --- |
| Jefferson Park National Co., The | 802 | 3,378 | 5,067 |
| Jefferson Park Safe Deposit Co. | 253 | 383 | 575 |
| Jefferson Park Warehouse Co. | --- | 999 | --- |
| Jeffrey Ave. Garage Corp. | --- | 555 | --- |
| Jeffrey Bulk Service Stations, Inc. | 243 | 364 | 546 |
| Jeffrey Cleaners, Inc. | --- | 555 | 832 |
| Jeffrey Parkway Apartments, Inc. | 555 | 555 | --- |
| Jeffrey Rug Cleaners, Inc. | 432 | 648 | 832 |
| Jeffress Advertising Bureau, Inc. | --- | 945 | 1,758 |
| Jeff Theatre Co. | --- | 2,775 | 27,775 |
| Jenkins, L. E., and Co. | 111 | 100 | --- |
| Jenkins Petroleum Process Co. | --- | --- | 4,366 |
| Jenkins Recreation Co., Inc. | --- | --- | 2,775 |
| Jens, Murray and Co., Inc. | 470 | 170 | 255 |
| Jensen and Co. | --- | 5,550 | --- |
| Jerome Amusement Co. | 11,100 | 11,100 | --- |
| Jerome Operating Co. | --- | 188 | 518 |
| Jerome Realty Co. | --- | --- | 2,775 |
| Jesmark Corp. | --- | 185 | 185 |
| Johnson, C. Wallace, Inc. | --- | --- | 185 |
| Johnson, Charles B., and Son, Inc. | 541 | --- | --- |
| Johnson, Clarence G., and Co., Inc. | 5,550 | --- | --- |
| Johnson, Thure W., and Co. | 300 | 960 | 916 |
| Johnson-Bannon Co. | --- | 2,775 | 2,775 |
| Johnson Bros. Heating Co. | 213 | 183 | 275 |
| Johnson, C. J., Garages, Inc. | 100 | 150 | 225 |
| Johnson and Higgins of Illinois | 12,665 | 12,008 | 19,942 |
| Johnson Read and Co., Inc. | 165 | 347 | 141 |
| Johnson Laboratories, Inc. | 133 | 158 | --- |
| Johnson, Charles J., Construction and Dec. Co. | 2,775 | 2,775 | --- |
| Johnson and Pollard, Inc. | 5,550 | --- | --- |
| Johnson and Turnquist, Inc. | 131 | 287 | 258 |
| Johnston, Charles V., Inc. | --- | --- | 555 |
| Jones, Morgan T., Co. | 1,068 | 1,119 | 1,678 |
| Joliet City Lines | --- | 1,106 | --- |
| Jones, R. B., and Sons, Inc. | 384 | 327 | 519 |
| Jones Associated Engineers | --- | 810 | 1,298 |
| Jones-Creek-Manley Corp. | --- | 130 | --- |
| Jonkay Research and Forecast Corp. | 555 | --- | --- |
| Jordan, C. H., and Co., Inc. | 836 | 982 | 1,473 |
| Jordan and Wilkinson, Inc. | --- | 100 | --- |
| Journeys, Inc. | 2,775 | 2,775 | 555 |

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Kedzie and Pierce Building Corp. | --- | --- | $555 |
| Keeling, Hetzler and Co. | $314 | $525 | --- |
| Keenan-Davidson Co. | 22,200 | --- | --- |
| Keeshin Motor Express Co., Inc. | 4,018 | 12,445 | 11,270 |
| Keeshin-Truck-Rail Terminals, Inc. | 2,220 | 252 | 134 |
| Keith Railway Equipment Co. | --- | 266 | 4,395 |
| Kellberg Institute | 2,775 | 2,775 | 278 |
| Keller, Fred B., and Co. | --- | 211 | 185 |
| Kellogg Group, Inc., The | 292 | --- | --- |
| Kellogg, John Co. | 166,500 | --- | --- |
| Kelly-Foreman Corp. | --- | --- | 4,270 |
| Kel-Mer Warehouse Co. | 120 | 127 | 242 |
| Kelsey Fenton Co. | 1,102 | 768 | 777 |
| Kelvyn Park Building Corp. | 10,000 | --- | --- |
| Kemnitz, Arthur L., Co. | 389 | 191 | 287 |
| Kemp Amusement Co. | 166 | 166 | --- |
| Kemper James S., and Co. | --- | 5,550 | 272 |
| Kempshall-Schreiner-Bennett, Inc. | 240 | 138 | --- |
| Kendall, S., and Co. | --- | 535 | 803 |
| Kenmore Foster Building Corp. | 11,100 | 5,000 | --- |
| Kennaway, Inc. | 1,378 | 2,210 | --- |
| Kennedy Laundry Co. | --- | 2,101 | 3,152 |
| Kenny Construction Co. | 5,550 | 5,550 | 5,550 |
| Kenrose Hotel Corp. | 1,110 | 1,110 | --- |
| Kensington Elevator Co., Inc. | 1,059 | 1,185 | 1,517 |
| Kensington LaGrange Building Corp., The | 1,110 | --- | --- |
| Kent Cleaners and Dyers, Inc. | --- | 1,110 | 3,330 |
| Kenway Apartments, Inc. | --- | 185 | 100 |
| Kenwill Hat Cleaning Shop, Inc. | --- | 135 | 398 |
| Kenwood Ave. Garage Co., Inc. | 555 | 832 | 1,248 |
| Kenwood Cleaning Works | 336 | 504 | 756 |
| Kenwood Loring School, Inc. | 373 | --- | --- |
| Kenwood Mansions, Inc. | 2,775 | --- | --- |
| Kenwood Securities Co. | 8,325 | 1,110 | --- |
| Kerfoot, Leggett and Co. | 1,097 | 126 | 468 |
| Kern, John J., and Co., Inc. | 370 | --- | 100 |
| Kerr, Rex and Associates, Inc. | 499 | 748 | --- |
| Ketcham Funeral Chapel, Inc. | 234 | 453 | --- |
| Kewanee City Lines, Inc. | --- | --- | 347 |
| Keys, Frank, Inc. | 1,387 | 2,080 | 2,080 |
| Keyoke Railway Equipment Co. | --- | 917 | --- |
| Keystone Garage Co. | --- | --- | 1,387 |
| Keystone West End Building Corp. | --- | 555 | 555 |
| Kiely, Burt R., and Co. | 478 | 375 | 191 |
| Kilkis, Chester, Inc. | 536 | --- | --- |
| Killarney Apartments Corp. | --- | --- | 555 |
| Kimball Building Corp. | --- | --- | 555 |
| Kimball, A., Company of Illinois | --- | 370 | 370 |
| Kimball-Lawrence Garage, Inc. | 890 | 1,278 | 1,214 |
| Kimball X-Ray Laboratory, Inc. | --- | --- | 2,775 |
| Kimbark Corp. | 1,110 | --- | --- |
| Kimbark Garage Co. | --- | 2,775 | 2,775 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Joyce Bros. Co. | $883 | --- | $215 |
| Joyce and Co., Inc. | 18,144 | $3,861 | 7,041 |
| Joyce Detective Agency, Inc. | --- | --- | 2,775 |
| Judgement Collection Service, Inc. | --- | --- | 555 |
| Julia Court Building Corp. | 555 | --- | --- |
| Julian Construction Co., Inc. | --- | 560 | --- |
| Jullen Theatre Corp. | 2,775 | 4,162 | 384 |
| Junior Theatre Corp. | 432 | 348 | 522 |
| Jurik, John S., and Co. | 551 | 599 | 1,272 |
| Just Rite Laundry Co. | 2,220 | 2,220 | 2,220 |
| K and K Investment Corp. | 5,272 | 4,908 | 382 |
| K. L. Decorating Co. | 171 | 184 | 276 |
| K. Letter Specialists | 11,100 | --- | --- |
| K. M. K. Theatre Circuit, Inc. | 1,110 | 1,665 | 1,665 |
| Kable Bros. Transport Co. | --- | --- | 555 |
| Kahn, Solomon and Krafft | 100 | --- | --- |
| Kahn's School of Mechanical Dentistry, Inc.[1] | 15,540 | 15,540 | 1,110 |
| Kain's Motor Service, Inc. | 2,594 | --- | 2,775 |
| Kampp, C., and Son | 8,325 | 27,664 | 13,463 |
| Kane, C. H., Engineering Co. | 53,419 | 53,419 | --- |
| Kane Service, The | 100 | --- | 231 |
| Kane Storage Warehouse | 189 | 284 | --- |
| Kane, P. D., Trucking Co., Inc. | 869 | --- | 312 |
| Kappes, George J., Inc. | 314 | 296 | 296 |
| Karad Building Co. | --- | --- | 555 |
| Karban, James, and Co. | 24,828 | --- | --- |
| Karlin, Simpson, Inc. | --- | 555 | 832 |
| Karlov Amusement Co. | 1,387 | 2,080 | 13,431 |
| Karlov Apartments, Inc. | 555 | --- | --- |
| Karlov Building Corp. | 1,387 | 1,387 | 555 |
| Karlov Theatre Co. | 3,330 | --- | --- |
| Karstrom, J. O., and Co. | --- | --- | 185 |
| Kartheiser, Herman J., and Co. | 958 | 784 | 1,041 |
| Karzas, Andrew, Inc. | 8,325 | --- | --- |
| Kasens Express and Van Co., Inc. | --- | 239 | 360 |
| Kate-Mont Realty Corp. | --- | 1,110 | 1,665 |
| Katsigiannis, George J., and Co. | --- | 555 | 832 |
| Katz, R. D., Auto Construction Co. | --- | --- | 2,775 |
| Katzman Hotel Corp. | --- | 555 | 555 |
| Kaufman, L., and Co. | 555 | --- | --- |
| Kaufman-Brening Cleaners, Inc. | --- | 100 | 150 |
| Kaufman and Fabry Co. | 1,712 | 2,568 | 4,518 |
| Kay, J. Roland, Inc. | 183 | 101 | 760 |
| Kamen, Kay of Illinois, Inc. | 925 | --- | --- |
| Kay, Thomas E., Co., Inc. | 1,026 | --- | --- |
| Kayleen Co., Inc. | 555 | 832 | 1,248 |
| Kealy, Philip J., and Co. | 879 | 1,554 | 1,617 |
| Keane and Co. | 13,875 | --- | --- |
| Kearney, L. C., and Son, Inc. | 1,387 | 2,080 | 121 |
| Kearns, Jack, Inc. | --- | 338 | 507 |
| Keating Apartments Corp. | --- | 185 | --- |
| Kedzie Amusement Co. | --- | 600 | --- |
| Kedzie Belle Plaine Building Corp. | 1,665 | 1,000 | --- |
| Kedzie-Diversey Auto Electric Co. | --- | 555 | 555 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Kimbark Hall Building Corp. | --- | $5,550 | --- |
| Kimbark Theatre Co. | $13,093 | 19,640 | $3,020 |
| Kimbell, Raymond C., Co. | 1,259 | 1,526 | 1,280 |
| King, Archer A., Inc. | 480 | 220 | 246 |
| King Cartage Co. | 2,775 | --- | --- |
| King-Heiser, P. W., Co., Inc. | --- | --- | 555 |
| King Kold Refrigeration Service Corp. | 1,665 | 2,497 | 555 |
| King Out-door Advertising Co. | 186 | --- | --- |
| King Theatre Corp. | 11,100 | --- | --- |
| Kingsbury Trucking Co. | 1,110 | --- | --- |
| Kinsman Electric Co., J. V. | 267 | 400 | --- |
| Kinzie Street Garage, Inc. | 555 | --- | --- |
| Kipp-Nelson Co. | --- | --- | 555 |
| Kircher Co. | 340 | 226 | 339 |
| Kirchwehn Bros. Cartage Co., Inc. | --- | 224 | 100 |
| Kirkeby and Co. | --- | 2,775 | 4,162 |
| Kirkgasser, George J., and Co. | 1,362 | 4,030 | --- |
| Kirkgasser-Drew, Inc. | --- | --- | 3,362 |
| Kirsch'sGrill and Restaurant, Inc. | 2,775 | --- | --- |
| Kirschenbaum, Smoller and Greenburg, Inc. | --- | --- | 666 |
| Kirsch Estate, Inc. | --- | --- | 1,110 |
| Kirstein and Co. | --- | --- | 3,008 |
| Kirtland-Engel Co. | 2,896 | 546 | --- |
| Kishwoukee Camps Association, Inc. | 193 | 193 | --- |
| Klafter, David Saul, Inc. | --- | --- | 136 |
| Klauck-Littow and Association, The | 6,934 | 11,021 | 3,525 |
| Kleenway Corp. | --- | 555 | 555 |
| Klefstad Engineering Co., Inc. | --- | --- | 2,165 |
| Kleinzway, Inc. | 5,550 | 423 | 635 |
| Klever Shampay Karpet Kleaners, Inc. | --- | --- | 11,100 |
| Klibanow, Wm., and Co., Inc. | --- | 1,125 | 1,688 |
| Klibanow, William, Inc. | 1,110 | 1,110 | --- |
| Knapp-Moore, Inc. | --- | --- | 100 |
| Kneeland and Co. | 7,237 | 31,855 | 47,783 |
| Kneeland, F. N., Inc. | --- | --- | 528 |
| Knettle Co., The | --- | 8,325 | --- |
| Knight, H. P., and Co. | 1,110 | --- | --- |
| Knudson Building, The , Corp. | --- | 555 | 555 |
| Knudson, H., and Co. | 408 | 2,519 | --- |
| Koch and Co. | 7,020 | 3,709 | --- |
| Koch, Henry F. Co. | --- | --- | 618 |
| Koch, Irving V., Co. | 269 | --- | --- |
| Kocher and Larson Co. | --- | --- | 100 |
| Koehne Studios | --- | 208 | --- |
| Koenig Carbonators, Inc. | 1,087 | 1,630 | --- |
| Koenigsberg and Weisfeld | 555 | 832 | 1,248 |
| Koeppe R. J., and Co. | 7,975 | 2,952 | --- |
| Koester, George F., and Co., Inc. | 1,602 | 1,975 | 2,407 |
| Koester School, The, Inc. | 116 | 115 | 100 |
| Kogan's, Inc. | --- | --- | 832 |
| Kohls Motor Transfer Co. | 832 | 1,248 | 1,872 |
| Kohout Bros., Inc. | 925 | 1,388 | 2,082 |
| Kolar, Inc. | --- | 41,625 | --- |
| Kole Motors, Inc. | 3,049 | 1,703 | --- |
| Koley Corp. | 1,110 | 1,665 | 11,100 |

[1] Assessed in Winnetka in 1935.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Komaiko, S. B., and Co., Inc. | $555 | $290 | $284 |
| Komarek, A. W., and Co., Inc. | 3,573 | --- | --- |
| Konsberg, E. T., and Co. | 29,801 | 21,765 | 32,648 |
| Koopman-Robinson-Neumer, Inc. | 1,407 | 9,795 | 14,693 |
| Kopald-Quinn and Co. | 5,550 | --- | --- |
| Kopicki Undertaking, Inc. | 186 | 284 | 426 |
| Kopmann Bros., Inc. | --- | --- | 5,345 |
| Kostner Building Corp. | --- | 2,085 | 2,085 |
| Kovarsky, Max, Roofing Contractor | 177 | 154 | 231 |
| Kowaczek Bros. Auto Livery, Inc. | 1,095 | 994 | 567 |
| Kowaleski, R. J., and Sons, Inc. | --- | 555 | 832 |
| Kowske Funeral Directors, Inc. | 1,110 | 2,761 | 4,142 |
| Kraemer, J. H., and Son, Inc. | 1,095 | 411 | 617 |
| Krafft-Kafka and Co. | 4,135 | 2,249 | --- |
| Kramer-Baum Co. | 100 | 209 | 161 |
| Kramer, Herman, Inc. | 1,115 | 829 | 2,129 |
| Kransz, Henry P., Co. | 3,352 | --- | 436 |
| Kraus Mortgage and Bond Organization, Inc. | --- | 579 | 225 |
| Krause Bros. Express Co. | --- | 487 | --- |
| Kreicker and Meloan, Inc. | 144 | 788 | 1,182 |
| Krema Trucking Co. | 1,354 | 8,659 | 8,146 |
| Kroeschell Engineering Co. | 5,149 | 2,659 | 3,989 |
| Krenn and Dato, Inc. | --- | --- | 33,378 |
| Krenn and Dato Architectural Offices, Inc. | 1,110 | --- | --- |
| Krenn and Dato Agency and Loan Corp. | 1,110 | --- | --- |
| Krest Building Corp. | 5,550 | --- | --- |
| Krug Wrecking Co., Inc. | --- | --- | 100 |
| Krubeck Incorporated | 134 | --- | --- |
| Kruggel and Co., Arthur | 2,291 | 474 | --- |
| Krumdick Cartage Co. | 1,257 | --- | --- |
| Kruse, E. W., Inc. | --- | 1,367 | 1,590 |
| Kruse Apartments, Inc. | --- | --- | 555 |
| Kruse Service Station, Inc. | 185 | 185 | 185 |
| Kryl Symphony Band, Inc. | 1,110 | --- | --- |
| Kuhl, Moulton and Reinking, Inc. | --- | 1,387 | 1,387 |
| Kuhn and Co. | --- | 400 | 253 |
| Kunz, Andrew, Co., Inc. | --- | --- | 1,110 |
| L. and G. Finance Co. | 1,258 | 1,887 | --- |
| L. and K. Incorporated | 5,550 | --- | --- |
| L. M. Building Corp. | --- | 555 | 555 |
| L. and P. Theatres, Inc. | --- | 370 | 555 |
| L. S. Motor Service, Inc. | --- | 3,885 | 3,885 |
| L. and V. Cartage Co. | --- | --- | 555 |
| Laflin and 78th Building Corp. | --- | --- | 555 |
| LaGrange Auto Service, Inc. | 11,100 | --- | --- |
| LaGrange Realty Equity Corp. | --- | 185 | 277 |
| Lake Amusement Co. | --- | 370 | 555 |
| Lake Building Corp. | 59,916 | 89,874 | 89,874 |
| Lake City Laundry Co. | --- | --- | 555 |
| Lake Company, The | 5,550 | 404 | --- |
| Lake City Theatre Operating Co. | 419 | 624 | --- |
| Lake Laramie Garage, Inc. | 1,665 | 1,665 | --- |
| Lake-LaSalle Garage Corp. | 832 | --- | --- |
| Lake Michigan Mortgage Co. | 846 | 1,686 | 2,082 |
| Lake and Menard Hotel Co. | --- | 152 | --- |
| LaRocca, H. B., and Co., Inc. | $2,181 | $971 | $365 |
| Larson Ship Wrecking Co. | --- | --- | 5,550 |
| LaSalle Advertising Service | 2,775 | 4,162 | 555 |
| LaSalle Acceptance Co. | --- | --- | 185 |
| LaSalle Associated Agencies, Inc. | --- | 145 | 123 |
| LaSalle Building Corp. | 31,557 | --- | --- |
| LaSalle Cartage Co. | --- | 555 | 832 |
| LaSalle Extension University | 55,878 | 83,817 | 83,817 |
| LaSalle Finance Corp. | 1,226 | 3,787 | 2,101 |
| LaSalle-Madison Safe Deposit Co. | --- | --- | 111 |
| LaSalle Management Corp. | 2,775 | 4,162 | 6,243 |
| LaSalle Mortgage and Discount Co. | --- | 1,172 | --- |
| LaSalle-Peru City Lines, Inc. | --- | --- | 489 |
| LaSalle-Randolph Garage Corp. | 344 | 2,383 | --- |
| LaSalle Roofing and Shingle Co. | 1,110 | --- | --- |
| LaSalle Securities Co. | 11,100 | --- | --- |
| LaSalle Street Building, Inc. | --- | --- | 5,550 |
| LaSalle Street Corp. | --- | 4,902 | 5,908 |
| LaSalle Theatre Co. | 370 | 250 | --- |
| Lasham Cartage Co. | 39,577 | 28,330 | 16,441 |
| Lasham, Edward, Co. | 337 | 192 | 435 |
| Lauerman Bros., Inc. | --- | 773 | 223 |
| Laughs, Incorporated | --- | --- | 555 |
| Laundry Investment Co., Inc. | 1,665 | 1,665 | --- |
| Laura Building Corp. | 2,775 | 2,775 | 555 |
| Laurwin, Inc. | 101 | 150 | 225 |
| Lavergne Apartments, Inc. | --- | --- | 555 |
| Lavers Building Corp. | 1,110 | --- | --- |
| Law Brothers, Inc. | 679 | --- | --- |
| Law Corporation of America | 740 | --- | --- |
| Lawbeck Corporation, The | 2,671 | 2,217 | 3,693 |
| Lawndale Agency and Loan Corp. | --- | 23,334 | --- |
| Lawndale Beauty Shop, Inc. | --- | 183 | 275 |
| Lawndale Ct. Bldg. Corp. | --- | 5,550 | 555 |
| Lawndale Ct. Francine Bldg. Corp. | 1,665 | 1,665 | 555 |
| Law-Plumer, Inc. | --- | 2,220 | 2,220 |
| Lawrence, Geo. R., Inc. | --- | 833 | 833 |
| Lawrence Apartment Bldg. Corp. | --- | --- | 555 |
| Lawrence-Clark Amusement Corp. | 1,387 | 2,080 | --- |
| Lawrence Damon Bldg. Corp. | --- | --- | 555 |
| Lawrence and Drake Bldg. Corp. | 14,390 | 1,000 | --- |
| Lawrence Maplewood Bldg. Corp. | --- | --- | 555 |
| Lawrence Theatre Co. | 1,110 | 5,550 | 8,325 |
| Lawrence Trucking Co. | 2,929 | 710 | 100 |
| Lawrence Washtenaw Bldg. Corp. | --- | --- | 555 |
| Lawrence and Western Bldg. Corp. | --- | --- | 555 |
| Lawrence-Winthrop Bldg. Inc. | --- | --- | 555 |
| Lawyers Bond and Mortgage Co. | 144 | --- | --- |
| Lawyers Building Corp. | --- | 2,775 | --- |
| Laycock, Geyer and Vlasak, Inc. | 313 | --- | --- |
| Layden, M. J., and Co. | 5,550 | 5,550 | 8,325 |
| Lazar and Co. | 113 | 634 | 654 |
| Lazarus, Arthur, and Co., Inc. | 2,775 | 4,162 | 4,162 |
| Lazarus, Clarence Robert, Inc. | 212 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Lake Park Apartments, Inc. | --- | --- | $555 |
| Lake Park Garage, Inc. | $2,775 | $4,162 | --- |
| Lake Photoprint Co. | 330 | 2,166 | 3,249 |
| Lake Ports Shipping Co., Inc. | --- | 688 | --- |
| Lake Shore Construction & Material Co. | 1,665 | 1,665 | --- |
| Lake Shore Drive Hotel Co. | --- | --- | 5,550 |
| Lake Shore Investment Co. | 13,875 | --- | --- |
| Lake Shore & Irving Park Rug Cleaners, Inc. | 1,174 | --- | --- |
| Lake Shore Marketing & Merchandising, Inc. | --- | --- | 555 |
| Lake Shore Realty Co. | --- | 832 | 1,387 |
| Lake Shore Realty Corp. | 555 | --- | --- |
| Lake Shore Safe Deposit Co. | --- | 1,660 | --- |
| Lake Shore Securities Co. | 2,188 | 2,456 | 1,433 |
| Lakeside Finance Corp. | 4,209 | --- | --- |
| Lakeside Photographic Co. | 305 | --- | --- |
| Lakeside Place Building Corp. | --- | 555 | 555 |
| Lakeside Realty & Investment Co. | 1,043 | 2,496 | --- |
| Lake State Safe Deposit Co. | --- | --- | 5,550 |
| Lake Theatre Corp. | 370 | 370 | 370 |
| Lakeview Cartage Co. | 1,635 | 8,750 | 9,660 |
| Lakeview Garage Corp. | 4,995 | 7,492 | 5,852 |
| Lakeview Laundry Co. | --- | --- | 1,110 |
| Lakeview Real Estate Exchange, Inc. | 1,646 | --- | --- |
| Lakeview Safety Deposit Vaults | 2,053 | 2,053 | --- |
| Lake-Wabash Auto Parks, Inc. | 1,110 | 1,110 | 5,550 |
| Lakeway Garages, Inc. | 1,182 | --- | --- |
| Lake-Wells Parking Station, Inc. | 1,110 | 1,110 | --- |
| Lakewood Apartment Building Corp. | 2,775 | 2,775 | --- |
| Lakewood & Granville Corp. | --- | 569 | --- |
| Lambin & Carver, Inc. | --- | --- | 654 |
| Lampke, C.W., & Co. | 5,550 | --- | 555 |
| Lancaster Apartments Corp. | --- | --- | 555 |
| Lance Motor Service, Inc. | --- | 1,203 | 1,805 |
| Landfield Finance Co. | 1,713 | 19,045 | --- |
| Landlord's Agency of Chicago | 1,387 | 1,387 | --- |
| Landlords Ass'n. of Chicago | --- | 555 | --- |
| Landlord's Bureau of Chicago | 275 | 413 | 619 |
| Landlord's Safety Deposit Co. | 873 | --- | --- |
| Landlord's Service Organization | 610 | --- | --- |
| Landry, McFadden, Squires, Inc. | 370 | --- | --- |
| Landon, F., Cartage Co. | 752 | 5,550 | --- |
| Lane Court Apartments, Inc. | --- | --- | 555 |
| Lane Court Theatre, Inc. | 3,330 | 3,606 | 5,409 |
| Lane-Stewart Co. | --- | --- | 5,550 |
| Lane-Stewart Fence Construction Co. | 5,550 | 5,550 | --- |
| Lane Barbecue, Inc. | 1,665 | --- | --- |
| Lang & Clark, Inc. | --- | --- | 2,775 |
| Langert, A. M., & Co. | --- | 835 | --- |
| Langford & Moreau, Ltd. | 148 | --- | --- |
| Lannan & Co. | 11,100 | --- | --- |
| Lanski Organizations, Inc. | 555 | 832 | --- |
| Lanyon, Inc. | 754 | --- | --- |
| Lapperre, C. M., Inc. | --- | --- | 555 |
| Laramie Building Corp. | 2,775 | --- | --- |
| Laramie Realty Corp. | --- | 2,220 | 1,110 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Leach, Geo. T., & Co.; Inc. | $378 | $5,422 | $8,042 |
| Leader Laundry Co. of Chicago | 1,060 | 844 | --- |
| Leaders of Public Opinion & Policy, Inc. | --- | 555 | --- |
| Leahy, Walter W., & Co. | --- | 802 | 1,617 |
| Leasehold Building Corp. | --- | --- | 100 |
| Leasing Associates, Inc. | 118 | --- | --- |
| Lederer Building Corp. | 22,200 | 22,200 | 555 |
| Lee, Benton M., & Co. | --- | 2,289 | 3,291 |
| Lee Development Co. | --- | 11,100 | 555 |
| Lee, Higginson Corp. | --- | 139,860 | --- |
| Leeney, R. J., Trucking Co. | 1,342 | --- | --- |
| Legal Stenographers Institute | 2,775 | --- | --- |
| Legion Agency & Loan Corp. | 832 | --- | --- |
| Legion Hotel, Inc. | 10,000 | 669 | --- |
| Lehman Court Garage, Inc. | --- | 281 | 112 |
| Lehnert Truck Service Co. | 5,550 | --- | --- |
| Leichenko & Esser, Inc. | 137 | 1,638 | 1,298 |
| Leigh & Co. | --- | 336 | --- |
| Leigh's Homes, Inc. | --- | --- | 326 |
| Leighton & Streich, Inc. | 11,100 | --- | --- |
| LeMoyne Building Corp. | --- | 881 | --- |
| Lender Laundry Co. | 984 | 100 | 150 |
| Lenham-Boland, Inc. | --- | 555 | 832 |
| Lenham Realty Co. | 19,425 | --- | --- |
| Lenox Hotel Co. | 179 | 100 | --- |
| Leopold, Harold E. | 1,647 | 768 | 729 |
| Leon & Ehrich | 242 | 363 | 544 |
| Leonard Court Apartments, Inc. | --- | 555 | 555 |
| Leonard Davis Hand Laundries, Inc. | 5,550 | --- | --- |
| Leonard Finance Corp. | 555 | 555 | 555 |
| Lesser, Lee J., & Co., Inc. | --- | --- | 555 |
| Levee Enterprises, Inc. | 2,775 | --- | --- |
| Levi Investment Co. | --- | 111,000 | --- |
| Levin's Catering Service, Inc. | --- | --- | 555 |
| Levitan, S. M., & Co. | 207 | 207 | --- |
| Levitt, H., & Co., Inc. | --- | --- | 2,220 |
| Lewis, A. A. Securities Corp. | 5,550 | --- | --- |
| Lewis, J. B., & Co., Inc. | 2,775 | --- | --- |
| Lewis, J. D., Co., The | 13,875 | 1,612 | --- |
| Lewis Finance Corp. | 2,775 | 2,775 | --- |
| Lewis Laundry | --- | 5,550 | --- |
| Lewis-Pickett & Co., Inc. | 19,880 | 14,609 | 16,821 |
| Leydon Building Corp. | 5,550 | --- | 555 |
| Liberty Auto Finance Co. | --- | 2,775 | 2,775 |
| Liberty Cab Co. | 1,110 | --- | --- |
| Liberty Cleaners | 100 | --- | --- |
| Liberty Dry & Wet Wash Laundry Co. | 5,605 | 5,605 | 5,605 |
| Liberty Electric Construction Co. | 9,990 | --- | --- |
| Liberty Insurance Agency, Inc. | --- | 100 | 555 |
| Liberty Trucking Co. | 1,367 | 2,317 | 1,933 |
| Library Home Real Estate Improvement Corp. | --- | 1,110 | --- |
| Lidico Corp. | 666 | 666 | --- |
| Liepold, Albin J., Inc. | --- | --- | 923 |
| Lietzman, Dr., Dentist, Inc. | 1,110 | 1,110 | 1,110 |
| Life & Casualty Agency Co. of Chicago | 37,875 | 34,793 | 34,506 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEAR 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Life, Health and Accident Agency, Inc. | $301 | $1,230 | $655 |
| Light, Inc. | --- | 370 | 555 |
| Lightning 5 Hour Cleaners, Inc. | --- | 311 | 467 |
| Like-Nu Reupholstering Co. | 1,665 | --- | 832 |
| Lil Theatre Corp. | 2,774 | --- | --- |
| Lilly, Inc. | 256 | --- | --- |
| Limits Industrial Building Corp. | --- | --- | 555 |
| Limousine Bus Lines, Inc. | 1,665 | --- | --- |
| Lincoln Amusement, Inc. | 555 | 555 | --- |
| Lincoln Corp. | 22,200 | --- | --- |
| Lincoln-Einersen Co., Inc. | 37,000 | 37,000 | --- |
| Lincoln Express and Freight lines, Inc. | 5,550 | 8,325 | 8,325 |
| Lincoln-Fullerton Building Corp. | 1,665 | --- | --- |
| Lincoln-Giddings Building Corp. | --- | --- | 555 |
| Lincoln Hall Apartments, Inc. | --- | --- | 555 |
| Lincoln Investment Co. | --- | 185 | 100 |
| Lincoln Park Garage, Inc. | --- | 1,110 | 100 |
| Lincoln Park Hotel Corp. | 910 | --- | 555 |
| Lincoln Parkview Apartments, Inc. | --- | 2,775 | 2,775 |
| Lincoln Properties, Inc. | 5,550 | 5,550 | --- |
| Lincoln Realty Corp. | --- | 1,110 | 1,110 |
| Lincoln Roofing Co. | 199 | 204 | --- |
| Lincoln Square Bond and Mortgage Corp. | 44,400 | --- | --- |
| Lincoln Square Motors, Inc. | 11,100 | 273 | 410 |
| Lincoln Square Realty Investment Co. | 2,668 | 2,042 | 615 |
| Lincoln Shoe Repair Corp. | --- | 555 | --- |
| Lincoln Square Recreation Co. | --- | 492 | --- |
| Lincoln Warehouse Corp. | 1,017 | --- | --- |
| Lincoln-Webster Corp., Inc. | 2,220 | --- | --- |
| Lincoln-Western Building Corp. | --- | --- | 555 |
| Lincoln Wilson Building Corp. | --- | --- | 555 |
| Lincoln-Wimemac Building Corp. | 10,000 | --- | --- |
| Lindberg Engineering Co. | --- | 11,655 | --- |
| Lindberg Laboratories, Inc. | 26,918 | --- | --- |
| Lindboe and Anderson, Inc. | 5,550 | --- | --- |
| Linden Co. | 11,655 | --- | --- |
| Linden Laundry Co. | --- | --- | 100 |
| Linden Theatre Building Corp. | --- | 5,550 | 555 |
| Lindheimer, Horace G. Inc. | 1,326 | 318 | 1,110 |
| Lindsten Realty Co. | --- | 108 | 100 |
| Lindy Theatre Co. | 1,500 | 2,250 | 2,775 |
| Link Bridge Building Corp. | 3,330 | --- | --- |
| Link Realty Mortgage Co. | 171 | 147 | 221 |
| Linn Bros., Inc. | --- | --- | 925 |
| Lion Motordome, Inc. | 384 | --- | --- |
| Lions Building Corp. | 5,550 | 5,550 | --- |
| Liquidation Corp. of America | 2,315 | 14,820 | 21,365 |
| Litchfield Bros. Contracting Engineers, Inc. | 2,775 | --- | --- |
| Little William A., and Co. | --- | 595 | 259 |
| Little Fort Land Co. | 555 | 10,200 | 19,529 |
| Little Pictures Theatre Corp. | 1,387 | 1,387 | --- |
| Live Stock Mortgage Credit, Corp. | 2,691 | 4,135 | 4,275 |
| Livingston, J. C. Express and Storage Co. | --- | 550 | --- |
| Lloyd, Thomas, Building Corp. The | 2,908 | 4,362 | 555 |
| CHICAGO (Continued) | | | |
| Luetgert Bros., Inc. | $555 | --- | --- |
| Lumbermens Manufacturers Mutuals, Inc. | 1,137 | $5,550 | $6,643 |
| Lund Theatre Corp., Inc. | 555 | --- | --- |
| Lundgren Corp. | --- | --- | 2,775 |
| Lundgren Decorating Co. | --- | --- | 555 |
| Lunt Avenue Auto Garage, Inc. | --- | 1,387 | 1,387 |
| Lunt-California Building Corp. | 2,775 | --- | --- |
| Lurie, George S. Co. | 979 | 564 | 625 |
| Lurya Wrecking Co. | 577 | 656 | 466 |
| Luster Corp. | --- | --- | 8,157 |
| Luster's, W. K., City Express Co., Inc. | --- | 6,730 | 2,012 |
| Lustig Bros. Beauty Parlors, Inc. | --- | 3,731 | 3,051 |
| Lydy, R. G. 15 E. Wacker Drive Co. | 5,737 | 2,554 | 2,782 |
| Lydy, R. G. 75 E. Wacker Drive Co. | 324 | 330 | 833 |
| Lydy, R. G. 35th Street Parking Stations, Inc. | 461 | 433 | 596 |
| Lydy, R. G. 167 W. Van Buren St. Co. | 605 | 739 | 855 |
| Lydy, R. G. 185 N. LaSalle St. Co. | 2,570 | 1,407 | 1,729 |
| Lydy, R. G. 210 N. LaSalle St. Co. | 2,913 | 719 | 831 |
| Lydy, R. G. 214 N. State St. Co. | 454 | 794 | 1,064 |
| Lydy, R. G. 225 W. Wacker Drive, Co. | 1,088 | 648 | 744 |
| Lydy, R. G. 228 W. Lake St. Co. | 1,233 | 692 | 767 |
| Lydy, R. G. 301 W. Madison St. Co. | 2,770 | 1,472 | 1,556 |
| Lydy, R. G. 320 W. Monroe St. Co. | 3,136 | 1,637 | 1,802 |
| Lydy, R. G. 405 N. Wells St. Co. | 429 | 429 | 424 |
| Lydy, R. G. 635 S. Wabash Ave. Co | 1,150 | 1,386 | 1,301 |
| Lydy, Richard G. and Co. | 2,320 | 3,801 | 1,631 |
| Lydy, Richard G. Parking Co. | --- | 8,180 | 15,394 |
| Lyman, Ritchie and Co. | 1,439 | 1,183 | 365 |
| Lynch, James D. Inc. | 24,685 | 6,820 | 3,376 |
| Lynch, John L., and Co. | 1,028 | 1,446 | --- |
| Lynch, John P. Trucking Co. | 22,200 | 242 | 172 |
| Lynch's Baths, Inc. | --- | --- | 1,387 |
| Lynch Building Corp. | 5,550 | --- | --- |
| Lyons, R. R. Co. | --- | --- | 100 |
| MCA of Illinois, Inc. | 4,879 | 8,770 | 13,155 |
| M-C-W Corp, The | 4,855 | --- | --- |
| M. D. Building Corp. | 2,775 | --- | 555 |
| M. G. Real Estate Improvement Corp. | --- | 111 | --- |
| M. and E. Shoppe, Inc. | 555 | 555 | --- |
| M. and H. Currency Exchange, Inc. | --- | 1,665 | 1,665 |
| M. and H. Radio and Music Shop, Inc. | 636 | 954 | --- |
| M. and H. Theatre Corp. | --- | 752 | 1,128 |
| M. and L. Finance Co., Inc. | --- | --- | 2,447 |
| M. and P. Building Corp, The | 4,440 | 6,660 | 6,660 |
| M. R. C. Finance Corp. | --- | --- | 2,220 |
| M. S. S. Building Corp. | --- | --- | 555 |
| Mac Andy Garage Corp. | --- | 555 | 832 |
| MacDonald Building Corp. | 555 | 832 | 832 |
| MacFarlane and Holly, Inc. | 1,168 | --- | --- |
| McFarland, Hays and Co. | --- | --- | 7,551 |
| MacGibeny, Frank R., Inc. | --- | 846 | 369 |
| Machinery Investment Co. | --- | 19,425 | 19,425 |
| Mack Service Building Corp. | 5,076 | --- | --- |
| Mack, Arthur Hotels, Inc. | 913 | --- | --- |
| Mackelfresh, Wm. E. Jr., Inc. | 100 | 725 | 1,088 |
| Mackie-Lovejoy Building Corp. | 5,110 | 5,199 | 4,886 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Lloyd-Thomas Co., The | $7,516 | $11,274 | $16,911 |
| Lloyds Appraisal Co. | --- | 2,364 | 2,375 |
| Loan Service, Inc. | 447 | 852 | 819 |
| Loanon Securities Corp. | 2,812 | 3,179 | 4,769 |
| Local Laundry and Cleaning Co. | 1,665 | 1,665 | 832 |
| Local Laundry Service Co. | --- | 555 | --- |
| Local Realty Co. | 100 | 258 | --- |
| Lockett and Moore, Inc. | 2,023 | 3,034 | --- |
| Loeb Apartments, Inc. | --- | 2,775 | 2,775 |
| Loeb's Insurance Agency Co. | 2,360 | 5,987 | 4,802 |
| Loewensohn, Pearson and Solomon, Inc. | --- | 125 | --- |
| Loewenstein, E. and S. Co. | 1,075 | 3,790 | 3,359 |
| Logan Square Hudson Essex, Inc. | 6,660 | --- | --- |
| Logan Square Laundry Co. | 4,242 | 6,363 | 6,363 |
| Logan Square Motors, Inc. | 1,400 | --- | --- |
| Logan Square Realty and Currency Exchange, Inc. | --- | 555 | 1,475 |
| Logan Square Safe Deposit Vault Co. | 370 | 1,706 | 2,559 |
| Logan Theatre Co. | 752 | --- | --- |
| Logan Victoria Bldg. Corp. | 11,100 | --- | --- |
| Logan View Bldg. Corp. | --- | 11,100 | --- |
| Logan Washtenaw Building Corp. | 2,775 | --- | --- |
| Lombard Theatro Corp. | --- | 637 | --- |
| Long Apartments, Inc. | 555 | 832 | 832 |
| Long Kogen Associates Agency and Loan Corp. | 1,625 | --- | --- |
| Long, W. E., Co. | 7,750 | 6,653 | 9,980 |
| Long Avenue Bldg. Corp. | --- | 2,081 | --- |
| Longini Studios, Inc. | --- | 436 | 654 |
| Long-Kogen, Inc. | --- | 349 | 525 |
| Lonnquist, Inc. | --- | --- | 5,550 |
| Lonnquist Land Co. | 5,550 | --- | --- |
| Loop Auto Parks | 7,101 | 1,095 | 1,643 |
| Loop Barber Shops, Inc. | 194 | 281 | 115 |
| Loop Discount Corp. | --- | 555 | 2,775 |
| Loop River and Rail Terminal, Inc. | 100 | 130 | --- |
| Loraine Cleaners and Dyers, Inc. | 5,550 | 5,550 | --- |
| Lord Abbett and Co., Inc., of Illinois | 3,984 | 1,273 | --- |
| Lorel Funeral Home, Inc. | 2,705 | 628 | 942 |
| Lorel Rug Cleaners, Inc. | 222 | --- | 5,732 |
| Lorenz Beauty Salon, Inc. | --- | 1,110 | 1,110 |
| Lorfan Bldg. Corp. | 5,550 | 5,550 | --- |
| Lorient Apartments Building Corp. | 2,431 | 1,903 | --- |
| Lorraine Arcade, Inc. | --- | --- | 5,550 |
| Lorraine Hotel Co. | --- | 11,100 | --- |
| Lost River Corp. | 555 | --- | --- |
| Loveland Bldg. Corp. | 555 | --- | --- |
| Lowell Hoit and Co. | 5,090 | --- | --- |
| Low's Letter Service, Inc. | --- | 2,307 | 3,461 |
| Loyola Arms Hotel Co., Inc. | 5,550 | 5,550 | --- |
| Loyola Garage Corp. | 100 | 555 | 153 |
| Lubricating Laboratories, Inc. | --- | --- | 6,050 |
| Lucania and Co., Inc. | 832 | 932 | 555 |
| Lucky Addressing Co. | 1,846 | --- | 543 |
| Ludgin, Earle, Inc. | 1,848 | 707 | 1,112 |
| Luecht, A. H., and Co., Inc. | 185 | 166 | 225 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Mackie-Thompson-Tamm, Inc. | $865 | $1,297 | --- |
| Macy and Klaner, Inc. | --- | 583 | $875 |
| Mme. Duncan Beauty Parlor, Inc. | --- | 715 | 468 |
| Madison Brokerage Corp. | --- | 1,850 | 1,850 |
| Madison Corp., The | 185 | 278 | 417 |
| Madison-Franklin Parking Station, Inc. | 1,110 | 11,100 | 11,100 |
| Madison-Halsted Theatre Corp. | --- | --- | 5,550 |
| Madison Hotel Co. | --- | --- | 155 |
| Madison and Kedzie Bldg. Corp. | --- | --- | 555 |
| Madison-L-Building Corp. | 2,775 | 2,775 | --- |
| Madison Light Co. | 6,690 | --- | --- |
| Madison Ogden Safe Deposit Co. | 678 | 412 | --- |
| Madison Palm Garden Corp. | --- | 2,914 | --- |
| Madison Park Apartments Bldg. | --- | --- | 555 |
| Madison Park Apartments Corp. | --- | --- | 555 |
| Madison Park Bldg. Corp. | --- | --- | 555 |
| Madison Realty Co. | 555 | 832 | 1,248 |
| Madison Square Garage, Inc. | 5,550 | --- | --- |
| Madlin Theatre Co. | 258 | 387 | --- |
| Madrid Springs Corp. | 6,382 | --- | --- |
| Maeburne Bldg. Corp. | --- | --- | 555 |
| Maggart Corp., The | 1,086 | 730 | 449 |
| Magill Agency, Inc. | --- | --- | 3,135 |
| Magill, John R., and Co. | --- | 216 | 275 |
| Magill, Henry P., and Co. | --- | 1,466 | 1,676 |
| Magill, Henry P.-Andres, and Co. | --- | 304 | --- |
| Magnus, John, and Co. | --- | 1,022 | 535 |
| Magnuson, M. D., and Co. | --- | 1,110 | 2,808 |
| Mahoney Apartments Corp. | --- | --- | 555 |
| Maier Ciccone Corp. | --- | 1,110 | --- |
| Mail Advertising Corp. | --- | --- | 1,642 |
| Main Safe Deposit Co. | 251 | 763 | 912 |
| Maintenance and Management Co. | 5,550 | 5,550 | --- |
| Maison, L. G., and Co. | --- | --- | 262 |
| Maison, Jean, Inc. | --- | --- | 1,387 |
| Majestic Decorating Service, Inc. | --- | 555 | 555 |
| Majestic Dye House, Inc. | 5,550 | 5,550 | 8,325 |
| Majestic Finance Co. | --- | 5,550 | --- |
| Majostic Garage | --- | 1,665 | --- |
| Majestic Hotel Co., Inc. | 1,110 | --- | --- |
| Majestic Investment Corp. | 4,527 | 394 | 2,775 |
| Majestic Realty Co. | --- | --- | 2,775 |
| Majestic Realty Corp. | 6,216 | --- | --- |
| Majestic Theatre Corp. | 355 | 436 | 480 |
| Makler Brothers, Inc. | --- | 555 | 832 |
| Malden Plaza Bldg., Corp. | 5,550 | --- | 555 |
| Malker Cleaners, Inc. | --- | --- | 555 |
| Maloney, John E., Co. | 6,866 | 3,755 | 5,633 |
| Maloney, J. A., and Co., Inc. | --- | 100 | --- |
| Malta, Incorporated | --- | --- | 18,000 |
| Malvin and May, Inc. | 227 | --- | 744 |
| Management Service Co. | --- | 1,375 | 280 |
| Managers, Incorporated | --- | 579 | 1,942 |
| Manasse, H., Safe Deposit Vault Co. | 1,110 | 1,110 | 1,110 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Mandel, George Properties, Inc. | $2,775 | $2,775 | --- |
| Manert Building Corp. | --- | 666 | $666 |
| Manhattan Beach Tourist Camp, Inc. | 1,110 | 1,110 | --- |
| Manhattan Finance Corp. | 1,572 | 2,358 | --- |
| Manor Amusement Co. | --- | 1,789 | 1,509 |
| Manor Apartments Corp. | --- | 513 | --- |
| Manor Hatters, Inc. | --- | --- | 555 |
| Mansard Apartments, Inc., The | 1,665 | 1,665 | --- |
| Mansfield, James and Sons Co., The | 540 | 1,646 | 2,469 |
| Mantrol Service | --- | --- | 1,110 |
| Manufacturers Clearing House of Illinois, Inc. | 1,229 | 2,139 | 2,293 |
| Manufacturers Credit Service, Inc. | --- | 494 | --- |
| Manufacturers and Dealers Finance Corp. | 203,347 | 105,305 | 93,543 |
| Manufacturers Mortgage Loan Co. | 133 | --- | --- |
| Manxi and Kottas Co. | 11,100 | --- | --- |
| Marbro Apartments, Inc. | --- | 555 | --- |
| Maremont Realty and Management Co. | --- | --- | 555 |
| Marfield Cleaners, Inc. | 5,550 | --- | --- |
| Margro Realty Co. | 215 | 386 | --- |
| Mariden Co. | 3,330 | 3,330 | --- |
| Marigold Realty Service, Inc. | 555 | --- | --- |
| Marine Cleaners, Inc. | --- | --- | 8,325 |
| Marine Highways Corp. | --- | 5,550 | 1,110 |
| Marinelli and Martino, Inc. | 5,478 | 4,869 | 7,304 |
| Marinette Apartments Building Corp. | 895 | 4,122 | --- |
| Marion Apartments Corp. | --- | --- | 555 |
| Maritime Engineering Corp. | 1,762 | 543 | 815 |
| Marjen Co. | 5,550 | --- | --- |
| Marjo Products Co., Inc. | --- | --- | 148 |
| Mark Building Corp. | --- | --- | 555 |
| Market East Building Corp. | 2,775 | 2,775 | --- |
| Market Exchange Agency Loan Corp. | --- | 479 | 458 |
| Market Loan Co., Inc. | --- | --- | 4,440 |
| Market Research Corp. | --- | --- | 1,566 |
| Market Safety Deposit Co. | 1,500 | --- | --- |
| Market Specialty | 1,110 | 6,715 | 3,636 |
| Market-West Building Corp. | 2,775 | 2,775 | --- |
| Marks and Co. | 816 | 100 | 100 |
| Marks Bros. Theatres, Inc. | --- | 5,000 | --- |
| Marks Electric Co. | 2,775 | --- | --- |
| Marks Express and Teaming Co. | 2,437 | 2,437 | 16,650 |
| Marmot Construction Co., The | --- | 2,775 | --- |
| Markwell, Robert M., and Co. | 32,833 | --- | --- |
| Marmont Construction Co., The | 2,775 | --- | --- |
| Marquardt, A. A., Co., Inc. | 628 | --- | --- |
| Marquardt Motor Co. | --- | --- | 11,100 |
| Marquette Building Corp. | 1,110 | --- | --- |
| Marquette Chateau Building Corp. | 1,110 | --- | --- |
| Marquette Manor Building Corp. | 1,110 | --- | --- |
| Marquette Medical Building Corp. | 1,000 | 1,000 | --- |
| Marquette Securities Corp. | 1,425 | 3,810 | --- |
| Marquette Service Stations, Inc. | 383 | 498 | 747 |
| Marquette Theatre Corp. | 5,550 | 8,325 | 8,325 |
| CHICAGO (Continued) | | | |
| Mayfield-Roosevelt Building Corp. | --- | --- | $555 |
| Mayflower Fireproof Warehouses, Inc. | --- | --- | 555 |
| Mayflower Hotel Co. | --- | --- | 6,244 |
| Mays, W. S., and Co., of Illinois | --- | --- | 541 |
| Maywood One Stop Service Station | --- | $3,319 | --- |
| McCabe and Sons Real Estate Improvement Corp. | $78,261 | 5,000 | --- |
| McCampbell Mortuary, Inc. | --- | 1,110 | 1,110 |
| McCarthy Co., Inc. | 183 | 143 | 215 |
| McCarthy, A. W., and Co. | --- | 125 | --- |
| McCarthy Bros., Inc. | --- | 100 | 132 |
| McCarthy Cartage Co., Inc. | 6,183 | 2,449 | 9,561 |
| McCarthy Storage and Warehouse | 515 | 487 | 542 |
| McCarthy Bros. | 3,989 | 100 | --- |
| McCarty-Nutter Co., The | --- | 780 | --- |
| McCook Cartage, Inc. | --- | --- | 4,440 |
| McCormick Building Corp. | --- | --- | 555 |
| McCormick, J. C., Hotel Co. | --- | 212 | 1,102 |
| McCormick Management Corp. | 100 | 314 | 570 |
| McCormick, J. W., Securities Corp. | --- | --- | 489 |
| McCortney-Mellin Agency and Loan Corp. | 876 | 2,194 | 2,205 |
| McCoy, A. J., and Associates | 163 | 577 | 643 |
| McCreedy Funeral Home | 999 | 999 | --- |
| McCrory-Grayson Beauty Shops, Inc. | --- | 555 | 832 |
| McCurrie, Richard, Teaming Co. | 1,387 | 1,387 | 2,080 |
| McDermott, Michael J., and Co. | 2,775 | 2,775 | 16,650 |
| McDonald and Trunck Co. | 1,233 | 1,849 | 2.775 |
| McDonnell, Allen E. | --- | 256 | 195 |
| Mc Erlean, Charles V., Co. | 5,550 | 5,550 | 335 |
| McFarland and Co., Inc. | 555 | --- | --- |
| McFayden Corp. | 1,522 | 207 | 408 |
| McGavock, R. H., Co., Inc. | 333 | 250 | 1,422 |
| McGill, N. K., and Sons, Inc. | 41,625 | 5,000 | --- |
| McGinnis, N. V., Inc. | 545 | 317 | --- |
| McGuire, C. J., Wrecking Co. | 13,875 | 13,875 | 13,875 |
| McGuire, Thomas D. | --- | 107 | --- |
| McIlrath, Roy E., Inc. | --- | --- | 141 |
| McIntyre Linen Supply Co., Inc. | 518 | 399 | 431 |
| McJunkin Advertising Co. | 7,605 | 1,035 | 1,037 |
| McKay, R. J., and Co., Inc. | 1,851 | 2,777 | 4,166 |
| McKay Engineering and Construction Co. | 2,775 | 2,775 | 4,163 |
| McKee, Homer, Inc. | 1,947 | 8,145 | 10,257 |
| McKeown Realty Co. | 7,610 | 14,238 | 10,765 |
| McKeown Transportation Co. | 40,225 | 22,628 | 33,942 |
| McKey and Poague, Inc. | 7,428 | --- | 691 |
| McKinley Music Co. | --- | --- | 1,110 |
| McLechlan Bros., Inc. | 100 | --- | --- |
| McMahon Cartage Co. | --- | 125 | 189 |
| McMahon and Hoban, Inc. | --- | 11,470 | 4,708 |
| McMenemy, Inc. | 805 | --- | --- |
| McNeil, Inc. | 1,387 | 1,387 | 2,080 |
| McNeil and Co., Inc. | --- | --- | 1,103 |
| McNichols and Chard, Inc. | 1,429 | 7,701 | 5,411 |
| McNitt and Schaefer Agency, Inc. | --- | 2,775 | 4,162 |
| McRose Garages, Inc. | 258 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Marsh & McLennon | $40,864 | $39,708 | $39,787 |
| Marshall Apartments, Inc. | 2,775 | 2,775 | 2,775 |
| Marshel Discount Co. | 54,945 | 54,945 | 31,783 |
| Marshall Finance Co. | 3,336 | 1,795 | 2,313 |
| Marshall Square Theatre Co. | 8,325 | 12,487 | 12,487 |
| Martin, J. F., Cartage Co. | 5,550 | --- | --- |
| Martin, J. Ward, Inc. | 2,145 | --- | --- |
| Martin & Co., Ralph, Inc. | --- | --- | 555 |
| Martin-Spencer, Inc. | 5,550 | 5,550 | --- |
| Marubio, Dominick, Co. | --- | --- | 892 |
| Marvin Advertising Agency, Inc. | 5,550 | --- | --- |
| Marvin Decorating Service, Inc. | 2,775 | 336 | 100 |
| Marvin Envelope & Paper Co. | 5,550 | --- | --- |
| Maryland Avenue Building Corp. | 27,540 | --- | --- |
| Maryland Theatre Building Corp. | --- | --- | 555 |
| Marzano's Palace of Pleasure, Inc. | 5,550 | 5,550 | 5,550 |
| Marzano Building Corp. | --- | --- | 555 |
| Mason Building Corp. | 555 | --- | --- |
| Mason Engineering & Management Co. | 906 | 906 | --- |
| Mason Financial Co. | 2,212 | 3,408 | 2,065 |
| Mason, Moran & Co. | 8,343 | 12,595 | 13,115 |
| Mason-Roosevelt Building Corp. | --- | 555 | 555 |
| Mason Warner Co., Inc. | 5,550 | 5,550 | 698 |
| Masonic Building Corp. of Albany Park, The | 4,162 | --- | 555 |
| Master Brands, Inc. | 1,110 | --- | 1,110 |
| Master College of Dress Designing, Dressmaking & Millinery, Inc. | --- | 120 | 555 |
| Mastercraft Homes, Inc. | --- | --- | 2,775 |
| Master Exterminating Engineers, Inc. | --- | --- | 1,480 |
| Master 60¢ Watch Repairing Co. | 5,550 | 5,550 | --- |
| Mastney, Joseph J., Inc. | --- | --- | 100 |
| Match Advertising Corp. | --- | 555 | 832 |
| Material Finance Co. | 3,648 | 1,965 | 2,948 |
| Mather Humane Stock Transportation Co. | 275,234 | 322,700 | 360,209 |
| Mathews, Henry T., & Co. | --- | --- | 10,344 |
| Mathews, Dahlin & Co. | --- | 13,447 | --- |
| Matteson, DeForest A., & Co. | --- | 188 | --- |
| Matteson & Veirup, Inc. | 355 | --- | --- |
| Matteson, Fogarty, Jordan Co. | 4,152 | 2,488 | 1,665 |
| Matthews, H. H., & Co., Inc. | --- | --- | 2,775 |
| Matthews, Lynch & Co. | 286 | --- | 3,535 |
| Maturszki, Peter, Inc. | --- | --- | 833 |
| Matzene Co. | --- | 2,220 | 13,875 |
| Maud Hair Dressing Shop | --- | --- | 555 |
| Maurice Studio | 738 | 1,107 | 1,660 |
| Mavis Apartments Building Corp. | --- | --- | 555 |
| Maxwell-Jefferson Bldg. Corp. | --- | 555 | 555 |
| Maxine Corp. | 555 | --- | --- |
| Maxon, Inc. | 6,994 | --- | --- |
| May, George S., Inc. | 373 | 13,005 | 19,600 |
| Mayer & Oswald, Inc. | 100 | --- | 176 |
| Mayer, David, Bldg. Corp. | --- | 14,800 | --- |
| Mayfield Apartment Hotel Co. | 8,325 | --- | --- |
| Mayfield, N. W., Building Corp. | 2,775 | 2,775 | 2,775 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| MoWhorter, J. C., & Common Associates | $1,665 | --- | --- |
| McWilliams Dredging Co. | 10,975 | $16,462 | $24,693 |
| McWilliams Electric Co. | 264 | 470 | 119 |
| Meacham Building Corp. | 2,775 | 2,775 | 555 |
| Meadows, Carl, Garage, Inc. | 555 | --- | --- |
| Mechanics Overall Laundry & Rental Co. | 4,485 | 1,060 | --- |
| Mechanical Products, Inc. | 5,550 | --- | --- |
| Medical Bureau, The, Inc. | 245 | 115 | --- |
| Medical Finance Corp. | --- | 391 | 274 |
| Medical Mailing Service, Inc. | 555 | --- | --- |
| Medico Industrial Corp. | 1,023 | 1,025 | 1,538 |
| Medinah Building Corp. | --- | --- | 555 |
| Medinah Theatrical Enterprises, Inc. | --- | 555 | --- |
| Meeker-Magner Co. | 3,388 | 5,412 | 2,246 |
| Mehring & Hanson Co. | 1,962 | 9,674 | --- |
| Melrose Building Corp. | 3,138 | --- | --- |
| Melrose Safe Deposit Corp. | --- | --- | 2,220 |
| Melvin-White, Inc. | 5,550 | 690 | 1,035 |
| Memorial Park Organization, Inc. | 555 | 555 | --- |
| Menard Apartments Corp. | --- | --- | 555 |
| Mercantile Adjustment Bureau | 100 | 150 | 832 |
| Mercantile Laundry Co. | 819 | --- | 1,024 |
| Mercantile Reports, Inc. | 606 | 909 | 555 |
| Merchandise Safe Deposit Co. | --- | 2,775 | --- |
| Merchants & Buyers Corp. | 555 | --- | --- |
| Merchants Consolidated Trucking Co., Inc. | 832 | 832 | --- |
| Merchants Credit Guide Co. | 316 | 475 | 323 |
| Merchants Lighterage Co. | 23,411 | 35,116 | 52,674 |
| Merchants & Manufacturers Finance Co. | 55,426 | 3,108 | 2,076 |
| Merchants & Manufacturers Mortgage & Loan Co. | 3,000 | 3,000 | --- |
| Merchants National Building of Illinois | --- | 6,222 | --- |
| Merchants Reserve Agency, Inc. | 2,476 | 2,330 | 481 |
| Merchants Scrip Exchange, Inc. | 555 | 555 | --- |
| Merchants Underwriters Co. | --- | 8,325 | 8,325 |
| Merick-Wildish & Co. | 2,775 | --- | --- |
| Meriden Theatre Corp. | --- | --- | 555 |
| Merle Realty Corp. | --- | 1,110 | 1,110 |
| Merrill Chase Illustration Studios, Inc. | --- | --- | 1,665 |
| Merrion, J. E., & Co. | --- | 833 | 1,337 |
| Merry Garden, Inc. | 34,708 | 52,725 | 5,550 |
| Meserow Studios, Inc. | 555 | 1,110 | 1,177 |
| Messcher Brokerage Co. | 1,705 | 452 | --- |
| Metal Building Corp. | --- | --- | 555 |
| Metal Survey Co. | 195 | 195 | 195 |
| Meter Service Corp. | 2,538 | 4,283 | 6,425 |
| Metro Building Corp. | 5,550 | 5,550 | 5,550 |
| Metropole Laundry, Inc. | --- | --- | 1,110 |
| Metropolitan Adjustment Bureau | 100 | --- | --- |
| Metropolitan Building Management, Inc. | 2,775 | --- | --- |
| Metropolitan Currency Exchange, Inc. | --- | 4,162 | 4,162 |
| Metropolitan Dry & Wet Wash Laundry | 13,875 | --- | --- |
| Metropolitan Extension Institute, Inc. | --- | 1,018 | 817 |
| Metropolitan Finance Corp. | --- | --- | 2,979 |
| Metropolitan Investors Syndicate, Inc. | --- | --- | 555 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Metropolitan Land Corp. | --- | --- | $555 |
| Metropolitan Management Co. | --- | $1,261 | 592 |
| Metropolitan Mortgage Associates, Inc. | --- | 454 | 246 |
| Metropolitan Motor Coach Co. | --- | 4,794 | 17,205 |
| Metropolitan Realty Co. | --- | 5,550 | --- |
| Metropolitan Symphony Orchestra of Chicago | $4,599 | --- | --- |
| Metropolitan Trust Co. | 8,721 | 13,082 | 19,623 |
| Metropolitan Underwriters Agency | 8,435 | 14,827 | 36,100 |
| Mexico Theatre Co. | --- | 356 | --- |
| Meyer Bros. Real Estate Co.[1] | 5,550 | --- | 5,550 |
| Meyer Odd, Inc. | 609 | 914 | --- |
| Meyers-Engel | 957 | 889 | 1,334 |
| Meyers, Edward J., Co. | 1,213 | 1,775 | --- |
| Michael, Leo, and Son, Inc. | 283 | 326 | 303 |
| Mia Casa Apartment Bldg. Corp. | 10,000 | --- | --- |
| Micalowski, Adolph A., Inc. | 1,110 | 1,110 | 1,110 |
| Michaelson and Rognstad, Inc. | 490 | 735 | 1,103 |
| Michigan and Adams Co. | --- | --- | 162 |
| Michigan and Adams Safety Deposit Vaults, Inc. | --- | 682 | 763 |
| Michigan Cleaners, Inc. | --- | --- | 100 |
| Michigan-Hundred Third Bldg. Corp. | 1,500 | --- | --- |
| Michigan Prairie Corp. | --- | 165 | 555 |
| Michigan South Water Bldg. Corp. | --- | 370 | --- |
| Michigan Wyoming, Inc. | --- | 5,550 | 5,550 |
| Mid-America Corp. | 1,790 | 2,685 | 11,100 |
| Mida's Trade Mark and Patent Bureau | 8,457 | 12,686 | 13,875 |
| Mid City Corporation | 16,783 | 22,440 | 13,417 |
| Mid City Cold Storage Co. | --- | 4,561 | 6,710 |
| Mid City Finance Co. | 1,870 | 2,805 | --- |
| Mid City Hand Laundry and Tailors, Inc. | 555 | 832 | --- |
| Mid City Safe Deposit Co. | 925 | 100 | 100 |
| Mid City Theatres, Inc. | --- | --- | 370 |
| Mid City Theatre Co. | 1,110 | --- | --- |
| Mid Continental Investment Corp. | --- | --- | 2,775 |
| Mid-Continent Engineering Co. | --- | --- | 555 |
| Mid-Continent Motor Carriers Co. | --- | --- | 555 |
| Mid-Continent Securities Co. | --- | 300 | --- |
| Mid-Continent Telephone Co. of Illinois | 6,750 | 2,153 | 8,325 |
| Mid-Continent Waterproofing Co. | 100 | 100 | 100 |
| Middle States Collection Bureau | --- | 555 | --- |
| Middleton-Kimball Co. | --- | 422 | --- |
| Middleton and Pribble, Inc. | 555 | --- | 555 |
| Middle West Service Co. | --- | 832 | 832 |
| Midland Advertising Co. | --- | --- | 555 |
| Midland Co., The | 49,725 | --- | --- |
| Midland Distributing Co., Inc. | 555 | --- | --- |
| Midland Investment Co. | 4,832 | 3,252 | 3,902 |
| Midland Management Corp. | --- | 167 | 286 |
| Midland Safe Deposit Co. | 18,500 | --- | --- |
| Midland Securities Co. | --- | --- | 778 |
| Midland Service Corp. | --- | --- | 5,772 |
| Midland Stock Transfer Co. | 21,283 | 5,828 | 3,803 |
| Midland Theatre Co. | 370 | 1,233 | 603 |
| Midland Trucking Corp. | 1,665 | 1,665 | --- |
| CHICAGO (Continued) | | | |
| Milo Theatre Corp. | $832 | $1,248 | $2,775 |
| Mil-Plaine Building Corp. | 22,200 | 22,200 | 2,220 |
| Milrock Amusements, Inc. | --- | 370 | 370 |
| Mil-Walt Building Corp. | 1,110 | 1,110 | --- |
| Milwaukee Avenue National Safe Deposit Co. | --- | 185 | 202 |
| Milwaukee-Cuyler Bldg. Corp. | 888 | 1,332 | 1,332 |
| Milwaukee-Devon Service Corp. | --- | 356 | 534 |
| Milwaukee Giddings Building Corp. | --- | 1,110 | --- |
| Milwaukee-Hoyne Corp. | 1,110 | --- | --- |
| Milwaukee-Kimball Business Block Bldg. Corp. | 5,550 | --- | 555 |
| Milwaukee Laundries Co. | --- | --- | 6,105 |
| Mindoro Corp. | --- | --- | 106 |
| Mineral Segregating Co. | 5,550 | 5,550 | --- |
| Miner and East, Inc. | 5,121 | 5,121 | 23,518 |
| Minnesota Transportation Bldg. Corp. | 15,000 | --- | --- |
| Minnich, Bradley and Associates, Inc. | 123 | 1,110 | 1,665 |
| Miracle Cleaners and Dyers, Inc. | 555 | --- | --- |
| Mirror D'Art, Inc. | 2,775 | --- | --- |
| Mississippi Valley Investment Corp. | --- | 555 | 2,246 |
| Mitchell, W. C., and Co. | --- | --- | 3,203 |
| Mitchell Faust Advertising Co. | 1,550 | --- | 137 |
| Mitchell and Halbach Co. | 100 | --- | 555 |
| Mitchell, Jackson, Inc. | --- | 1,604 | --- |
| Mitchell Patents Corp. | --- | --- | 555 |
| Moac Corporation | 5,550 | 8,325 | 555 |
| Mode Art Studio, Inc. | 100 | --- | 832 |
| Model Garage Co. | 100 | 150 | 555 |
| Modern Decorating Co. | --- | 185 | 555 |
| Modern Foundation Co. | --- | 185 | 1,110 |
| Modern Home Builders Bureau, Inc. | --- | --- | 555 |
| Modern Houses, Inc. | 11,100 | 11,100 | --- |
| Modern Management Co. | 513 | 2,096 | 1,724 |
| Modern Metals Corp. | --- | 1,601 | 2,402 |
| Modern Plan, Inc. | 1,387 | 1,387 | --- |
| Modern Realty Corp. | --- | --- | 1,665 |
| Modern Service, Inc. | --- | 5,550 | --- |
| Modern Suburban Homes, Inc. | --- | --- | 1,110 |
| Modern Theatres | --- | --- | 213 |
| Modern Villages | 16,650 | --- | --- |
| Moderne Building Corp. | 10,000 | --- | --- |
| Moffet Studios, Inc. | --- | 2,220 | 3,330 |
| Mogge, Arthur R., Inc. | --- | 210 | 1,664 |
| Mohawk Finance Corp. | 3,912 | 2,186 | 3,215 |
| Moline Terrace Bldg. Corp. | 7,946 | --- | --- |
| Monahan Bros., Inc. | 8,325 | --- | --- |
| Monarch Air Service | 267 | 401 | 1,110 |
| Monarch Decorating, Inc. | --- | 555 | 832 |
| Monarch Refrigerating Co. of Chicago | 18,868 | 17,407 | 41,038 |
| Monarch Roofing Co. | 2,032 | 3,048 | 4,572 |
| Monarch Service Station, Inc. | 1,387 | 1,387 | 2,080 |
| Monark Motor Freight System, Inc. | --- | --- | 3,314 |
| Mondrala Wapstas Bldg. Co. | 10,000 | 10,000 | 1,110 |
| Money Corporation | 22,870 | 45,521 | 27,750 |
| Monahan Cartage Co., Inc. | --- | --- | 1,110 |

[1] Certified late to DuPage County as omitted property.

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Midland Underwriters, Inc. | $1,110 | $1,665 | $11,100 |
| Midland Warehouses, Inc. | 370 | --- | --- |
| Mid States Petroleum Corp. | --- | --- | 13,875 |
| Mid States Securities Co. | 2,295 | 5,224 | 5,142 |
| Mid-Town and Associated Hotels Operating Co. | --- | 8,880 | 8,880 |
| Midway Exchange, Inc. | 1,608 | 1,608 | --- |
| Midway Investment Co. | --- | 197 | 169 |
| Midway Safe Deposit Co. | --- | 1,110 | 5,550 |
| Midway School for Children, The | 589 | --- | --- |
| Midway Theatre Co., Inc. | 1,110 | 2,220 | 5,550 |
| Mid-West Adjustment Bureau, Inc. | --- | 255 | 136 |
| Mid-West Apartment Hotel Corp. | 5,550 | 5,550 | --- |
| Midwest Apartment Building Corp. | 5,550 | --- | --- |
| Mid-West Colonic Laboratory | 5,550 | --- | --- |
| Mid-West Co., The | 1,500 | 5,000 | --- |
| Midwest Car Co. | --- | 3,016 | 3,213 |
| Mid-West Collection Bureau | --- | 555 | 832 |
| Midwestern Adjustments, Inc. | 173 | 1,110 | 2,775 |
| Midwestern Finance Co. | --- | 555 | 1,665 |
| Midwestern Mortgage Co. | --- | --- | 350 |
| Midwestern Realty Development Corp. | --- | --- | 3,906 |
| Mid-West Film Co. | 555 | 832 | 8,325 |
| Mid-West Home Loan Association | 1,584 | --- | --- |
| Mid-West Hotel Corp. | 5,550 | --- | --- |
| Mid-West Mortgage and Investment Co | --- | 241 | 2,775 |
| Mid-West Motor Service Co. | 2,331 | 3,497 | 5,246 |
| Mid-West Publishing Co. | 943 | 1,414 | 2,121 |
| Mid-West Realty, Inc. | --- | 2,775 | 2,775 |
| Midwest Rug and Furniture Cleaners, Inc. | --- | --- | 1,665 |
| Midwest Securities Co | 5,550 | --- | --- |
| Midwest Sewer Contracting Co., Inc | 5,550 | 5,550 | --- |
| Midwest Stables, Inc | 2.775 | 2,775 | 555 |
| Midwest Theatres Corp | 1,665 | 5,000 | --- |
| Midwest Trading Corp | --- | 141 | 555 |
| Milda Amusement Co | --- | 388 | 391 |
| Miles and Miles, Inc | 5,500 | 8,325 | --- |
| Milford Theatre Corp | 370 | 370 | 555 |
| Miller, Ben and Co., Inc | 11,100 | --- | --- |
| Miller Amusement Enterprises, Inc | 1,692 | --- | --- |
| Miller Garage Co | 555 | 555 | 555 |
| Miller, Morris and Co., Inc | 580 | 870 | 1,305 |
| Miller Bros. Cleaners and Dyers, Inc | --- | 153 | --- |
| Miller, J., Hotel Co | 1,110 | 1,665 | 272 |
| Miller and Johnson Co | 11,110 | 11,100 | 16,650 |
| Miller Mortgage Co | 218 | 362 | 778 |
| Miller Realty Corp | 555 | --- | --- |
| Miller, White and Woods | 144 | 100 | --- |
| Milligan, Geo. D., Co | 5,550 | 5,550 | 5,550 |
| Mills and Sons Agency Corp | 278 | 543 | --- |
| Mills and Sons, Inc | --- | 463 | 695 |
| Mills, A. Lawrence, Inc | --- | --- | 858 |
| Mills Home Sales Corp. | 555 | --- | --- |
| Mills-Kirk Realty, Inc | --- | --- | 832 |
| Mills LaSalle Theatre Co | 5,550 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Monroe Amusement Corp. | $925 | $925 | $925 |
| Monroe-Cicero Building Corp. | --- | --- | 555 |
| Monroe Corp. | --- | 1,665 | 5,550 |
| Monroe at LaSalle Garage, Inc. | 2,775 | 2,775 | --- |
| Monroe Canal Service Station, Inc. | 4,551 | --- | --- |
| Monroe Cartage Co. | 555 | 555 | --- |
| Monroe Western Service Station, Inc. | 555 | 832 | 2,775 |
| Monroe-Clinton Auto Park, Inc. | 11,100 | --- | 5,550 |
| Montana Wet Wash Laundry, Inc. | 5,550 | 5,550 | 8,325 |
| Mont Clare Hotel Co. | 1,626 | 1,213 | 1,820 |
| Mont Clare Theatre Co. | 4,601 | 2,035 | 2,028 |
| Monte Apartments Corp. | --- | --- | 555 |
| Montegna and Co. | 2,655 | 153 | --- |
| Montell Cab Co. | --- | 2,687 | 4,030 |
| Monterey and Esmond Bldg. Corp., The | 22,200 | --- | --- |
| Montfield, Hotel Corp. | 537 | --- | 3,330 |
| Montrose Ave. Hospital and Sanitarium | 1,500 | 2,250 | 27,750 |
| Montrose Beach Hotel | 195 | 474 | 254 |
| Montrose Cemetery Co. | 34,556 | 51,834 | 23,637 |
| Montrose Management Co. | --- | --- | 1,387 |
| Montrose Milwaukee Building Corp. | --- | --- | 555 |
| Montville Manor Building Corp. | 555 | 555 | 555 |
| Monumental Service Corp. | 370 | 325 | 139 |
| Mooar, Inc. | 666 | 1,000 | --- |
| Moody and O'Connell, Inc. | 5,550 | --- | --- |
| Moomaw Research Corp. | --- | --- | 555 |
| Moore and Berman, Inc. | 2,775 | 2,775 | --- |
| Moore, Thomas W., and Co. | --- | 555 | 832 |
| Moore, William R., Inc. | --- | --- | 5,550 |
| Moore Shoe Repair Co., Inc. | 1,214 | 1,821 | 2,731 |
| Moore Shoe Service, Inc. | 555 | 555 | 5,550 |
| Moran and Owen, J. A., Co., Inc. | 5,550 | --- | --- |
| Morenus Advertising Agency, Inc. | --- | 5,550 | 11,100 |
| Morgan Building Corp. | 11,100 | 11,100 | --- |
| Morgan Credit Adjustment Co., The | 251 | 377 | 5,550 |
| Morgan Linen Service, Inc. | 3,338 | 5,854 | 9,838 |
| Morgan Park Postal Building Corp. | 3,152 | --- | 11,100 |
| Morgan Park West Postal Building Corp. | 555 | 832 | --- |
| **Morlonde** Hotel Co. | 1,316 | 152 | --- |
| Morris and Davidson, Inc. | --- | 1,110 | --- |
| Morris Building Corp. | 1,110 | --- | --- |
| Morris Finance and Loan Co. | 52,898 | --- | --- |
| Morris Investment Co. | 1,387 | --- | 2,775 |
| Morris, Phillip, Advertising Service, Inc. | 555 | --- | 214 |
| Morris, William, Theatrical Agency | 2,822 | 1,620 | 1,239 |
| Morrison Co. | 2,775 | 4,162 | 6,243 |
| Morse Investment Co. | 555 | --- | --- |
| Morse Theatre Corp. | --- | 1,110 | --- |
| Morse Trucking Co., Inc. | --- | --- | 5,550 |
| Mortgage Acceptance Corp. | --- | 10,545 | 15,817 |
| Mortgage Association of America, Inc. | --- | --- | 200 |
| Mortgage and Bond Investors Corp | 1,258 | --- | --- |
| Mortgage and Real Estate Corp | --- | --- | 14,433 |
| Mortgage Co. of Austin, The | 5,550 | 5,550 | --- |

## LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Mortgage Loan Securities, Inc. | $837 | --- | --- |
| Mortgage Service Co. | --- | $1,240 | $1,860 |
| Mosack, John H., Co. | 270 | 100 | --- |
| Mosby, Wm. E., & Co. | 183 | --- | --- |
| Moseley Statistical Organization, Inc. | 693 | --- | --- |
| Moskow, Harry, Inc. | 1,110 | --- | --- |
| Moskow, Joseph M., & Co., Inc. | 1,387 | 2,080 | --- |
| Moss, Leopold Co. | --- | 1,850 | 2,775 |
| Motor Bus Transit Corp. | 5,550 | 5,550 | 8,325 |
| Motor Car Department Store, Inc. | --- | 555 | --- |
| Motor Car Discount Corp. | 2,170 | 11,100 | 17,760 |
| Motor Car Service & Ignition Co. | 406 | 806 | 1,481 |
| Motor Carrier, Inc. | --- | 27,750 | 41,625 |
| Motor Club Service | 8,325 | 1,361 | 2,084 |
| Motor Coach Adv. Service, Inc. | --- | 1,961 | 1,513 |
| Motorcycle Deliveries, Inc. | 100 | --- | 555 |
| Motor Institute of America | 1,418 | 2,127 | 174 |
| Motor Transportation Co. | 20,535 | 20,535 | 8,380 |
| Motorists Travel Bureau, Inc. | --- | 555 | 555 |
| Motor Super Service Station, Inc. | --- | 1,388 | --- |
| Moulding, Thos., Accoustical Engr. Co. | 13,875 | --- | --- |
| Moulds, Richard W., Co. | 2,775 | --- | 260 |
| Mountain Park Orange Groves Co. of Illinois | --- | --- | 1,110 |
| Mount Glenwood Cemetery Association | 919 | 145 | 520 |
| Mount Greenwood Cemetery Association | 6,126 | 2,691 | 3,420 |
| Mount Hope Cemetery Association | 42,893 | 25,883 | 28,386 |
| Mount Morris Corp. | 10,442 | 10,318 | 6,313 |
| Mount Olive Cemetery Association | 56,305 | 59,336 | 35,311 |
| Mozart Hall Building Corp. | 19,425 | --- | --- |
| Muelhoefer, E., & Son | 1,687 | 602 | 971 |
| Mulvihill Bros. Motor Service, Inc. | 1,912 | 2,839 | 339 |
| Mueller & Saxon, Inc. | --- | --- | 148 |
| Munao, A., & Son, Inc. | 555 | 555 | --- |
| Munch, Frank, & Co. | 5,814 | 5,814 | --- |
| Mungers Laundry Co. | --- | 775 | --- |
| Municipal Engineering & Equipment Co. | 1,110 | 1,110 | 5,550 |
| Municipal Research Bureau, Inc. | 666 | 1,000 | --- |
| Municipal Western Removal Co., Inc. | 555 | 832 | 413 |
| Munn Fortman Co. | --- | 1,110 | 1,665 |
| Murdoch, Leon C., Inc. | --- | --- | 170 |
| Murdoch, William, Co. | 2,542 | --- | --- |
| Murphy, Carroll Dean, Inc. | 1,724 | --- | --- |
| Murphy, F. J., Inc. | 5,550 | 277 | 407 |
| Murray Bros., Inc. | 1,696 | 100 | 555 |
| Music Corp. of America | 16,650 | 22,623 | 23,690 |
| Music Products Corp. | 5,550 | 8,325 | 8,325 |
| Mutual Adjustment & Inspection Bureau, Inc. | 174 | 198 | 1,498 |
| Mutual Broadcasting System | 640 | 2,022 | 1,571 |
| Mutual Buying Corp. | 2,775 | 2,775 | 555 |
| Mutual Finance Co. | --- | --- | 19,758 |
| Mutual Live Stock Commission Co. | 592 | 183 | 979 |
| CHICAGO (Continued) | | | |
| National Investment Counsellors, Inc. | $555 | $832 | $1,248 |
| National Landlords Association | 555 | 555 | --- |
| National Laundry Co. | --- | 5,550 | --- |
| National Legal Service Co. | 555 | --- | --- |
| National Lighting Co. | --- | --- | 555 |
| National Linen Supply Co. | 8,325 | 12,487 | 18,730 |
| National Line-Up, Inc., The | --- | --- | 555 |
| National Live Stock Commission Co. | 17,511 | 4,136 | 710 |
| National Loan Plan, Inc. | 12,488 | 18,732 | 28,098 |
| National Maturance | --- | 1,110 | 1,110 |
| National Merchants Service, Inc. | 3,000 | --- | --- |
| National Money Corp. | 4,550 | 8,385 | 32,802 |
| National Newspaper Service | 4,218 | 4,443 | 4,307 |
| National Nurseryman's Credit Bureau | 2,775 | --- | --- |
| National Pathological Laboratory | 281 | 2,457 | 3,686 |
| National Poster Service Co. | --- | --- | 2,775 |
| National Railway Time Service Co. | 15,433 | 24,155 | --- |
| National Reorganization Co. | 1,110 | 1,110 | --- |
| National Republic Co. | 5,000 | 55,500 | 9,761 |
| National Republic Building Corp. | --- | --- | 11,100 |
| National Republic Safe Deposit Co. | --- | --- | 252 |
| National Reservation Service, Inc. | 555 | --- | --- |
| National Road Auto Service, Inc. | --- | --- | 11,100 |
| National Safe Deposit Co. | 14,157 | 22,669 | 24,192 |
| National Sales & Trading Corp. | 740 | 1,110 | 1,665 |
| National School For Entertainers | --- | 240 | 360 |
| National School of Cosmeticians | 525 | 206 | --- |
| National Service, Inc. | 381 | --- | 1,110 |
| National Sightseeing Tours | 1,500 | 661 | --- |
| National Small Loan Corp. | 3,000 | 3,000 | --- |
| National Soft Ball Association of America | 370 | 555 | 555 |
| National Superior Fur Dressing & Dyeing Co. | --- | --- | 16,650 |
| National Survey Service | 13,736 | --- | --- |
| National Talky-Tyre Co. | --- | --- | 555 |
| National Tax Service Bureau, Inc. | 310 | --- | --- |
| National Theft Prevention Co. | 1,165 | 547 | 537 |
| National Tours, Inc. | --- | --- | 159 |
| National Training Institute | --- | 555 | 832 |
| National Travel Bureau, Inc. | 1,387 | --- | --- |
| National Van Lines, Inc. | 1,110 | 1,665 | 182 |
| National Warehouse Co. | --- | 10,000 | --- |
| National Wool Pulling & Scouring Co. | 976 | 1,882 | 1,884 |
| Nations Credit Syndicate | 216 | --- | --- |
| Nation Wide Commercial Service Corp. | --- | 1,665 | 1,665 |
| Natural Gas Investment Co. | --- | 554,557 | 626,990 |
| Naval Stores Investment Co. | --- | --- | 11,828 |
| Needham, Louis & Brorby | 2,335 | 13,134 | 12,474 |
| Negaunee Corp. | 15,262} | 22,893 | --- |
| Nelles & Kohl, Inc. | 141 | --- | --- |
| Nelson, A., & Sons, Co. | 3,976 | --- | --- |
| Nelson, Alfred, & Son Construction Co., Inc. | --- | 1,387 | 2,080 |
| Nelson Brothers Co. | 11,100 | 11,100 | --- |
| Nelson & Blue, Inc. | --- | --- | 5,550 |
| Nelson Bros. Storage & Furniture Co. | 3,457 | 5,185 | 7,778 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Mutual Management Co. | $555 | $2,775 | $5,211 |
| Mutual Realty, Inc. | --- | 555 | 832 |
| Mutual Research Corp. | --- | --- | 555 |
| Mutual Securities Co. | 2,342 | --- | 16,932 |
| Mutual Trucking Co. | 4,616 | 2,643 | 2,322 |
| Muzyka and Voranko, Inc. | 1,387 | --- | --- |
| Myors, Charles A. and Sons, Inc. | 26,640 | 318 | 712 |
| Myers, H. O. Realty Co. | --- | 453 | 680 |
| Nagaho Corp. | 3,736 | 294 | 155 |
| Naghten and Co., John | --- | 197 | --- |
| Nahigan, H. C. and Sons, Inc. | 1,110 | --- | --- |
| Namon Finance Corp. | --- | 370 | 429 |
| Nancy Building Corp. | --- | --- | 555 |
| Napier, R. A. and Co. | 9,720 | 7,932 | 7,012 |
| Nassau Building Corp. | 3,037 | --- | --- |
| Nassau Investment Co. | --- | 5,550 | --- |
| Nathan, A. and Co. | 1,110 | 1,665 | 172 |
| National Adjusting Assn. | 2,775 | 4,162 | 4,162 |
| National Advertising Records, Inc. | --- | 19,425 | 19,425 |
| National Advertising Studios, Inc. | 4,162 | 4,162 | 4,162 |
| National Agencies, Inc. | 27,750 | 27,750 | 41,625 |
| National Amusements, Inc. | --- | --- | 100 |
| National Bancservice Corp. | --- | --- | 426 |
| National Beauty Shops, Inc. | 100 | 219 | --- |
| National Blue Print Co. | 740 | 1,679 | 682 |
| National Brokerage Co. | 5,000 | --- | --- |
| National Builders Agency, Inc. | 16,650 | --- | --- |
| National Building Corporation of Woodlawn | 773 | --- | --- |
| National Bureau of Analysis | 9,557 | 10,069 | 11,247 |
| National Business Protective Service | 100 | --- | --- |
| National Bureau of Standards and Inspections, Inc. | --- | --- | 555 |
| National City Cartage Co. | --- | 800 | 955 |
| National Club and Hotel Co. | 13,760 | --- | --- |
| National College of Chiropractic | --- | --- | 1,110 |
| National College of Massage and Physio-Therapy, The | --- | --- | 555 |
| National Commercial Leasing Co. | --- | --- | 159 |
| National Creditors Assn. | 127 | --- | 260 |
| National Dairy and Food Bureau | 55,500 | 55,500 | 33,300 |
| National Decorating Service-Hart Bros. System Inc.[2] | 4,963 | 306 | 6,769 |
| National Educational Advertisers, Inc. | 555. | --- | --- |
| National Extension Institute, Inc. | --- | 697 | 404 |
| National Films Library, Inc. of Illinois | 555 | --- | --- |
| National Firesafe Home Builders Corp. | 1,720 | --- | --- |
| National Freight Traffic Bureau, Inc. | --- | 555 | 555 |
| National Fumigating Co. | --- | 463 | --- |
| National Fur Dressing and Dyeing Co. | --- | 16,650 | --- |
| National Geneological Society, Inc. | 100 | --- | --- |
| National Inspection Co. | 6,929 | 3,527 | --- |
| Nelson, Hunt and Co. | $5,241 | $4,335 | --- |
| Nelson, Lawrence and Co. | 2,600 | 2,349 | $3,083 |
| Nelson, W. P. Co. | 3,263 | 105 | --- |
| Nemerovski, Fred, and Co. | --- | --- | 555 |
| Neptune Linen Supply Co. | 1,110 | --- | --- |
| Nesselroth, Inc. | 100 | --- | --- |
| Netcher Building Corp. | 25,000 | 25,000 | --- |
| Neurauter Electric Co. | 1,110 | 592 | 888 |
| Neva Bowling Alley Co. | 11,100 | 740 | --- |
| Nevin-Western Bus Lines of Illinois, Inc. | 5,550 | --- | --- |
| New Ainslie Apartment Hotel Co. | 473 | 710 | --- |
| New -Aristo Laundry Co. | --- | 1,665 | 1,665 |
| Newberg-Adams Co., Inc. | 5,550 | --- | --- |
| Newberry Apartment Hotel, Inc. | --- | 110 | 555 |
| Newberry Building Corp. | 3,330 | 4,995 | 4,995 |
| Newberry Theatre Corp. | --- | 103 | 1,387 |
| New Building Corp. | --- | 1,110 | 1,110 |
| Newburger and Co., Inc. | 280 | 100 | 240 |
| New Calvert Hotel, Inc. | 2,775 | 2,775 | --- |
| New Century Freight Traffic Assn., Inc. | 562 | --- | 474 |
| New Clifton Cleaners, Inc. | 2,775 | 6,402 | 9,603 |
| New Deal Publishing Co. | 555 | 555 | --- |
| New Drake Building Corp. | --- | 1,110 | 1,110 |
| New Drake Theatre Corp. | 11,100 | 16,650 | 16,650 |
| New Drexel Cleaners, Inc. | 13,875 | --- | --- |
| New Era Investment Co. | 22,200 | 22,200 | 33,300 |
| New Era Realty Co. | --- | 375 | 594 |
| New Fashion Cleaners and Dyers, Inc. | 1,110 | 1,110 | 1,665 |
| New Goodrich Laundry, Inc. | --- | 1,110 | 1,665 |
| New Grant Laundry Co. | 1,665 | 100 | --- |
| New Harmony Laundry Co. | 11,100 | 11,100 | 11,100 |
| New Haymarket Theatre, Inc. | --- | 476 | 714 |
| New Home Laundry, Inc. | 555 | 555 | --- |
| New Kinzie Building Corp. | --- | --- | 555 |
| New Lake Shore Garage, Inc. | 555 | --- | --- |
| New-Mar Display Theatre Service, Inc. | 310 | 465 | 1,665 |
| New Michigan Hotel Co., Inc. | 319 | 1,357 | --- |
| Newman Auto Mart, Inc. | --- | --- | 555 |
| Newman, Wm. J., Co. | --- | 10,000 | 5,550 |
| Newmann, H. L. and Co. | --- | 998 | 187 |
| New Method File Grinders, Inc. | --- | 349 | 586 |
| New Milford Telephone Co. | 655 | --- | --- |
| New North Branch Building Corp. | 28,547 | 17,857 | 14,438 |
| New Palace Apartment Hotels, Inc. | 185 | 113 | 100 |
| New Paramount Cleaners and Dyers, Inc. | 555 | 555 | --- |
| New Perfection Garage, Inc. | --- | --- | 1,110 |
| New Pickwick Co. | --- | --- | 1,850 |
| New Service Laundry, [1]nc. | 2,775 | --- | --- |
| News Flash, Inc. | 1,110 | 1,665 | 1,110 |
| Newspaper Color Flash Advertising Co. | --- | 2,775 | 3,833 |
| Newspaper Readers Agency | 5,550 | 15,000 | 22,500 |
| New Sovereign Garage, Inc. | 768 | 524 | 168 |
| New State Hotel Co. | --- | 1,387 | 2,080 |
| Northtown Bldg. Corp. | --- | --- | 555 |

---

[1] Registered Mount Morris Building Corp. in 1935.

[2] Reported as the National Decorating Service in 1935.

# LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| New Strand Theatre, Inc. | $2,775 | --- | --- |
| New System Dentists | --- | --- | $555 |
| Newton, Incorporated | 555 | --- | --- |
| Newton Building Corp. | --- | $555 | 832 |
| Newtown, Incorporated | --- | 555 | --- |
| New Viceroy Hotel Co. | 2,072 | 684 | 905 |
| New Wonder Cleaners, a Corporation | --- | 833 | 333 |
| Niagara Barber Towel Supply Co. | 2,870 | 3,063 | 3,913 |
| Nichol, Charles Wheeler, Inc. | 10,000 | --- | --- |
| Nichols Engineering Corp. | 555 | --- | --- |
| Nicholson Fireproofing Co. | 899 | 1,349 | --- |
| Nichols Realty and Mortgage Co. | --- | 1,850 | --- |
| Nick's Funeral Home, Inc. | --- | 1,110 | 555 |
| Niebuhr, Lowell, and Co. | --- | --- | 410 |
| Niels, Buck and Co., Inc. | 555 | --- | 555 |
| Nielson, A. C., Co. | 1,755 | 2,632 | 37,870 |
| Nielson Bros. Cartage Co. | 13,875 | 13,875 | 13,875 |
| Nielson, Christ, Inc. | --- | --- | 1,117 |
| Niemann House Moving Co. | 5,550 | 5,550 | --- |
| Nighthawk Freight Service, Inc. | 380 | 223 | 180 |
| Nilson Bros. Plumbing and Heating Co. | 555 | --- | --- |
| 19th Ave. and St. Charles Bldg. Corp. | 555 | 555 | --- |
| 19 So. Dearborn Street Corp. | --- | --- | 2,775 |
| 900 Winona Bldg. Corp. | 16,650 | --- | --- |
| 909 W. 63rd St. Bldg. Corp. | 15,000 | --- | --- |
| 917 W. 63rd St. Bldg. Corp. | 15,000 | --- | --- |
| 925 Glengyle Hotel Corp. | --- | 1,091 | 1,637 |
| Nine-three-one Hyde Pk. Bldg. Corp. | 14,430 | 1,110 | --- |
| 1915 Clybourn Ave. Bldg. Corp. | --- | --- | 555 |
| 1933 Tour Bureau, Inc. | 13,875 | --- | --- |
| 1934 Streets of Paris, Inc. | 3,759 | --- | --- |
| Nineteen-thirty-five E. 71st St. Bldg. Corp. | 1,274 | --- | --- |
| 1936 So. Kedzie Bldg. Corp. | 555 | 555 | --- |
| 1951 Byron Street Bldg. Corp. | --- | --- | 555 |
| 9070 So. Chicago Avenue Corp. | --- | --- | 555 |
| Ni-Sun Lines Ltd. | 555 | 832 | 555 |
| Nitz, Edward J., and Co., Inc. | 401 | 241 | 230 |
| Nixon, George F., and Co. | 341 | --- | --- |
| Nixon Plan, Inc. | --- | 1,110 | --- |
| Nixon Stores Building Corp. | --- | 331 | 486 |
| Noble and Associates, Inc. | 5,550 | 8,325 | 12,487 |
| Noble and Thumm Co. | 10,000 | --- | --- |
| Noee, Rothenburg and Jann, Inc. | 3,330 | 3,626 | 5,446 |
| Noel Company | 277 | --- | --- |
| Noelle, J. B., Co. | --- | 1,114 | 2,121 |
| Noel Safe Deposit Co. | --- | --- | 555 |
| Nokol Holding Co. | --- | 2,589 | --- |
| None-Such Laundry Co. | 5,550 | --- | --- |
| None-Such Wet Wash Laundry | 8,869 | 8,869 | 5,550 |
| Nord, George F., Bldg. Corp. | --- | --- | 555 |
| Nordhem, Morsbach, Co. | 1,432 | 215 | --- |
| Nordstrom and Son, Inc. | 701 | 813 | 1,500 |
| Norgrey Company | --- | --- | 185 |
| Norkus and Co., Inc. | 1,942 | 1,942 | --- |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| North Shore Delivery Co. | --- | $100 | --- |
| North Shore Fast Freight Service, Inc. | $2,775 | 2,775 | $2,775 |
| North Shore Memorial Sales Co. | 1,110 | --- | --- |
| North Shore Patrol Service, Inc. | 1,912 | 2,276 | 3,414 |
| North Side Bldg. Corp. | 11,100 | 1,110 | 1,110 |
| North Side Cleaners and Dyers Co. | 27,750 | 27,750 | 41,625 |
| North Side Commercial Employment Agencies, Inc. | 555 | 832 | 1,248 |
| North Side Safe Deposit Co. | --- | 100 | --- |
| North, Thomas T.. Adjustment Co. | 2,604 | --- | --- |
| North Town Mart Building Corp. | 666 | 666 | --- |
| North Town Postal Bldg. Corp. | 1,110 | --- | --- |
| North Town Realty Co. | 329 | 214 | --- |
| Northway Building Corp. | --- | 555 | 555 |
| Northwest Auto Co., Inc. | --- | 1,110 | --- |
| Northwest Building Corp. | 2,220 | --- | --- |
| Northwest Cemetery Co. | --- | 1,387 | 1,110 |
| Northwest Century Corp. | 19,846 | 19,846 | 1,110 |
| Northwestern Construction Co., Inc. | --- | --- | 5,550 |
| Northwestern Live Stock Commission Co. | 27,750 | 27,750 | --- |
| North-Western Mortgage Co. | 185 | 185 | 185 |
| Northwestern Painting and Decorating Co., Inc. | --- | 555 | 555 |
| Northwestern Rug and Carpet Cleaners, Inc. | 231 | --- | --- |
| Northwestern Safe Deposit Co. | 13,875 | 478 | 567 |
| Northwestern Securities Co. | 42,388 | --- | --- |
| Northwestern Wet Wash Laundry Co. | 8,325 | 8,325 | --- |
| North-West Fur Cleaners, Inc. | --- | 833 | --- |
| Northwest Home Improvement Co. | --- | --- | 555 |
| Northwest Mortgage Investment Co. | 2,164 | 5,579 | 8,368 |
| Northwest Postal Building Corp. | 1,627 | --- | 3,330 |
| Northwest Realty Co., Inc. | --- | 185 | 555 |
| Northwest Theatre Co. | 100 | --- | 651 |
| Nortic Company, Inc. | 1,110 | 1,665 | 3,330 |
| Nortman, B., and Co. | 150 | --- | --- |
| Norwood Hotel Building Corp. | --- | 2,775 | --- |
| Norwood Park Home Cemetery Co. | 11,100 | --- | --- |
| Norwood Park Postal Building Corp. | 6,710 | --- | 5,550 |
| Novak Agency and Loan Co. | 3,000 | 365 | 548 |
| Novak Mosaic Co., Inc. | 2,775 | 2,775 | 4,162 |
| Nowicki, John M., and Co. | 10,352 | 2,548 | 2,087 |
| Nu-Way Cleaners and Dyers, Inc. | --- | --- | 1,110 |
| Nu-Way Lines, Inc. | 1,110 | --- | --- |
| Nystul's, Dr., Sanatoria | 117 | --- | --- |
| Oakdale Apartments Bldg. Corp. | --- | --- | 555 |
| Oaklawn Cemetery Association | 1,965 | --- | --- |
| Oak Leaves Broadcasting Station, Inc. | 19,963 | 21,964 | 32,946 |
| Oakleigh Woods Real Estate Improvement Corp. | --- | 5,550 | 8,325 |
| Oak Park Amusement Co. | --- | --- | 370 |
| Oak Park Arms Hotel, Inc. | --- | 555 | --- |
| Oak Park Auto Finance Corp. | --- | --- | 555 |
| Oak Park Hotel Building Corp. | --- | 1,110 | --- |
| Oak Park Hotel Operating Co. | --- | 555 | --- |
| Oak Park Oldsmobile Co., Inc. | 3,885 | --- | --- |
| Oak Park Realty and Amusement Co. | --- | 528 | --- |
| Oak Theatres, Inc. | 2,497 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Normal Building Corp. | --- | $11,100 | $1,110 |
| Normal Park Amusement Co. | --- | --- | 1,110 |
| Normal Theatre Corp. | --- | 2,775 | 2,775 |
| Normal Wet Wash Laundry Co. | $1,193 | --- | 257 |
| Norman, Andrew E, and Sons, Inc. | 5,550 | --- | --- |
| Norman, Halsted Building Corp. | --- | --- | 555 |
| Normandy Tower Building Corp. | 10,000 | --- | --- |
| Norris, A. and Co. | 5,550 | --- | --- |
| North, Thomas T. Adjustment Co. | --- | 7,844 | 1,665 |
| North American Car Corp. | 107,213 | 138,236 | 107,022 |
| North American Distributors, Inc. | --- | --- | 5,550 |
| North American Health and Research Service | 1,110 | 1,110 | --- |
| North American Home Loan Corp. | 588 | --- | --- |
| North American Service Co. | 10,491 | --- | 3,210 |
| North Argyle Building Corp. | --- | 555 | 555 |
| North Austin Investment Assn., Inc. | 984 | 539 | 502 |
| North Avenue Auto Wrecking Co. | 5,550 | 5,550 | --- |
| North Avenue Baths, Inc. | 441 | 100 | 1,110 |
| North Avenue and Central Building Corp. | 2,623 | 2,623 | 555 |
| North Avenue Loan Co. | 100 | 1,909 | 2,868 |
| North Avenue Safe Deposit Co. | 4,000 | --- | 1,110 |
| North Center Beauty Parlors, Inc. | --- | --- | 115 |
| North Center Rug Cleaners, Inc. | 5,550 | --- | --- |
| North Center Safety Deposit Co., Inc. | 555 | 555 | --- |
| North Central Safety Deposit Co. | 555 | 340 | --- |
| North Central Service Station, Inc. | 730 | --- | --- |
| North Central Terminals Co. | 534 | 451 | 677 |
| North Chicago Postal Building Corp. | 9,814 | --- | 11,100 |
| North Chicago Wet Wash Laundry | --- | 5,000 | 7,500 |
| North Counties Hydro Electric Co. | --- | 21,250 | 9,299 |
| North East Corner, 59th and Morgan St. Building Corp. | 11,100 | --- | --- |
| North Edgewater Garage Co. | 555 | 832 | --- |
| Northern Advertising Service, Inc. | 11,100 | 11,100 | 555 |
| Northern Illinois Investment Co. | --- | 3,977 | 2,896 |
| Northern Illinois Securities Co. | 2,479 | 7,500 | 2,775 |
| Northern Laundry Co. | --- | --- | 2,220 |
| Northern Midland Co. | 22,200 | --- | --- |
| Northern Real Estate Corp. | --- | 555 | --- |
| Northern Realty Management Corp. | --- | 1,110 | --- |
| Northern Securities Corp. | --- | 555 | 832 |
| Northern Trust Safe Deposit Co., The | 486 | 498 | 701 |
| North Evanston-Manor Bldg. Corp. | --- | --- | 816 |
| Northland Garage Co. | 555 | --- | 555 |
| Northland Greyhound Lines, Inc. of Illinois | 15,715 | 54,154 | 13,444 |
| North Lincoln Building Corp. | 14,430 | --- | 555 |
| North Loop Hotel Co. | 15,000 | --- | --- |
| Northmore Finance Corp. | 1,559 | 2,338 | 5,550 |
| North Parkway Hotel Corp. | --- | --- | 1,110 |
| Northpine Apt. Hotel, Inc. | 555 | 555 | 832 |
| North Roseland Building Corp. | 1,387 | 1,387 | --- |
| North Shore Airways, Inc. | 367 | 367 | --- |
| North Shore Automobile Co. | 22,200 | --- | --- |
| North Shore Building and Development Co. | --- | 2,220 | 3,330 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Oak-Way Building Corp. | --- | $1,110 | --- |
| Oakwyn Motor Service, Inc. | $1,387 | 1,387 | --- |
| Oasis Co. | 2,775 | --- | --- |
| Oberg, R. C. Co., Inc. | 1,387 | --- | --- |
| O. V. D. Finance Corp. | --- | --- | $555 |
| O'Brite Co. | 1,110 | --- | --- |
| O'Byrne, T. J. Co. | 212 | --- | --- |
| Ocean Travel Bureau, Inc. | 309 | 414 | 621 |
| O'Connell, John J. and Co. | 195 | 162 | 240 |
| O'Connor Family, Inc., The | --- | --- | 555 |
| O'Connor, John R. Real Estate Improvement Corp. | 100 | --- | --- |
| Odisco Corp. | --- | --- | 100 |
| O'Donnell, Frank J., Co. | 1,387 | 1,387 | --- |
| O'Donnell, James, Cartage Co. | --- | 555 | 832 |
| Office Towel Supply Co. | 3,772 | 8,672 | 6,604 |
| Official Tourist Camp and Parking Corp. | 11,100 | --- | --- |
| Ogden Ave. Building Corp. | 555 | --- | --- |
| Ogden Gas Co. | --- | 72,292 | 43,222 |
| Ogden Laundry and Cleaners, Inc. | --- | --- | 2,220 |
| O'Hanley Undertaking Co. | 1,160 | 3,151 | 601 |
| O'Hara Decorating Service, Inc. | 234 | 351 | 555 |
| O'Hara Funeral Service, Inc. | 555 | 555 | --- |
| O'Hare, Dennis, Investment Co., The | 740 | 1,710 | 2,565 |
| Ohio-Parkside Garage, Inc. | --- | --- | 555 |
| Ohio Valley Musical Co. | --- | --- | 832 |
| Oil Heat Sales and Service Corp. | --- | --- | 462 |
| Oil Storage Co. of Chicago, Inc. | 2,775 | 2,775 | --- |
| O'Laughlin Securities Co. | 178 | 176 | 174 |
| Old England, Ltd. | 555 | 555 | --- |
| Old Globe Theatre and Merrie England Players, Inc. | 555 | 555 | --- |
| Old Service Co. | --- | 842 | 119 |
| Oliver and Hagaman Investment Co. | --- | --- | 890 |
| Olivida Investment Corp. | --- | --- | 3,330 |
| Olson Christianson Co. | 832 | --- | --- |
| Olson, Elmer G, and Co. | 13,875 | 13,875 | 13,875 |
| Olson, Fred, and Son, Motor Service, Inc. | 1,232 | --- | --- |
| Olson's Hand Laundry | 5,550 | 5,550 | 100 |
| Olson Storage Co. | 555 | --- | --- |
| Olympia Finance Corp. | 1,821 | 1,754 | 337 |
| Olympia Linen Supply Co. | 683 | 362 | 543 |
| Omaho-Chicago Mortgage and Loan Co. | 16,070 | 16,164 | 21,528 |
| O'Malley and McKay, Inc. | 1,313 | 4,145 | 4,099 |
| Oneco Loan Corp. | 41,625 | 41,625 | --- |
| One Day Cleaners, Inc. | --- | 1,110 | --- |
| 100 W. Monroe Building Corp. | 555 | --- | --- |
| O'Neil Associates, Inc. | 2,337 | --- | --- |
| O'Neil Caillouette Garage and Express Co., Inc. | --- | --- | 5.550 |
| 112 West Ohio Street Bldg. Corp., The | --- | --- | 555 |
| 110th-Michigan Building Corp. | --- | --- | 555 |
| 112 East Oak Building Corp. | --- | --- | 555 |
| 119-21 East 79th Building Corp., The | 18,037 | 1,110 | 1,110 |
| 120 Lake Garage Co. | --- | --- | 673 |
| 125 West Monroe St. Building Corp. | 1,110 | --- | --- |

## LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| 131 South Wabash Recreation Corp. | $5,550 | --- | --- |
| 135 LaSalle Safe Deposit Co. | 294 | $181 | $280 |
| 143 North Parkside Avenue Building Corp. | 11,932 | --- | --- |
| 146 N. Parkside Ave. Bldg. Corp. | --- | --- | 555 |
| 165 West Lake Street Co. | 6,660 | 6,660 | 5,550 |
| 181 East Lake Shore Drive Hotel Corp. | --- | 25,000 | --- |
| 189 North Clark Corp. | --- | --- | 555 |
| 1000 E. 55th Building Corp. | --- | --- | 555 |
| Onitsac Transport Co. | 460 | --- | --- |
| Ontario Warehouse Co. | 8,901 | 3,657 | 6,238 |
| Opalka & Co., Inc. | 316 | 157 | 120 |
| Opera Amusement Co., Inc. | 8,325 | --- | --- |
| Oriental Court Apartments, Inc. | 555 | 832 | 832 |
| Origin, Inc. | --- | --- | 164 |
| Ormine, Inc. | 366 | 378 | --- |
| Orner & Shayne, Inc. | 887 | 535 | 124 |
| O'Rourke, Albert, & Co. | 1,110 | --- | --- |
| O'Rouke Service, Inc. | --- | --- | 4,440 |
| Orpheum Theatre Co. | 5,310 | 6,597 | 6,636 |
| Orpheus Corp. | 555 | 832 | 2,775 |
| Orpheus Theatre Co. | 555 | --- | --- |
| Orr Realty Co. | 207 | 450 | 303 |
| Osborn & Lange, Inc. | 6,392 | 10,807 | 13,984 |
| Osborn, Guy S. Scolaro & Mecker, Inc. | --- | 1,387 | 2,775 |
| Osborn Service Co. | 484 | --- | --- |
| Osceola Gold Mining Corp. | --- | 20,000 | 33,300 |
| Oschatz, Rathner & Wittert Agency & Loan Co. | 5,550 | 8,325 | 8,325 |
| O'Shea Employment System, Inc | 414 | 100 | 818 |
| Ostberg Mortgage Co. | --- | --- | 555 |
| Otis Hann Co., The, Inc. | 555 | 701 | 753 |
| Otoe Corporation | 2,412 | 3,618 | --- |
| Otto Bros., Inc. | 2,220 | --- | --- |
| Ottowa Amusement Co. | --- | 1,739 | 4,423 |
| Ottowa Building Corp.[2] | --- | 935 | 476 |
| Ottlinger Beauty Shops, Inc.[1] | --- | 5,550 | --- |
| Outdoor Parkirg Corp. | 5,550 | 8,325 | 8,325 |
| Overfield Building Corp. | --- | --- | 555 |
| Overland Const. Co. | --- | --- | 1,692 |
| Overseas Underwriters, Inc. | 1,838 | --- | --- |
| Owen Engineering Co. | 2,775 | --- | --- |
| Owen, Ira J., Organization, Inc. | 1,798 | 2,897 | --- |
| Owl Cleaners, Inc. | --- | --- | 555 |
| Owl Electric Co. | --- | 1,110 | 1,110 |
| Owl Theatre Co. | 2,775 | 2,775 | 4,162 |
| Owners Light & Power Service | 109 | 240 | 239 |
| Oxford Institute | 2,154 | 1,994 | 2,602 |
| P. and R.,Enterprises, Inc. | 555 | 555 | --- |
| P. G. L. of Illinois, Inc. | --- | --- | 19,199 |
| P. T. A., Inc. | 100 | --- | --- |
| Pacific Co. | 1,387 | 7,342 | 11,013 |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Patent License Corp. | --- | $185 | --- |
| Patent Research Corp. | --- | --- | $766 |
| Patio Theatre Co. | --- | 5,550 | 5,550 |
| Paulina Building Corp. | --- | 555 | 555 |
| Paulina-Lunt Hotel Co. | --- | 112 | 555 |
| Paulina-Roscoe Building Corp. | --- | 1,110 | --- |
| Paulina Mansions Building Corp. | $1,110 | --- | --- |
| Paulot Corp. | --- | 1,388 | --- |
| Paul's Studios, Inc. | --- | --- | 555 |
| Pavillon, Francais, Inc. | 1,110 | 1,665 | --- |
| Pavlavicia Undertakers Co., Inc. | 1,385 | 2,078 | 2,078 |
| Pavley-Oukrainsky Ballet, Inc. | 5,155 | --- | --- |
| Patterson-Gibbs Co., The | 175 | --- | --- |
| Paxton Building Corp. | --- | --- | 555 |
| Payne, Inc. | --- | 1,665 | 2,497 |
| Peacock Auto Sales, Inc. | 555 | --- | --- |
| Peacock Cleaners & Dyers, Inc. | 13,875 | --- | --- |
| Peacock Laundry Co., Inc. | --- | 5,550 | --- |
| Pearson, Frank W., Inc. | --- | 468 | --- |
| Pederson, W. W., Co. | 2,775 | 4,162 | 4,162 |
| Peer Manor Building Corp. | --- | 555 | 555 |
| Pekin Cleaners & Hatters, Inc. | 669 | 781 | 1,172 |
| Pekin Hatters, Inc. | 187 | 100 | 555 |
| Peluse, Louis, Brokerage Co. | 1,954 | 1,164 | --- |
| Peluse Brokerage Co. | --- | --- | 1,769 |
| Pemberton Square Operating Co. of Chicago | --- | 555 | 832 |
| Penfield, Inc. | 1,110 | --- | --- |
| Pennington-Hicks Corp. | 27,750 | 5,000 | --- |
| Pennington, W. A., & Co. | 100 | --- | --- |
| Pennoyer Merchants Transfer Co. | 40,056 | 9,564 | 2,917 |
| Pennsylvania Greyhound Lines of Illinois, Inc. | 26,392 | 23,301 | --- |
| Penrod Merchants Transport, Inc. | --- | --- | 555 |
| Penrose, Inc. | 2,449 | 654 | 230 |
| Pensacola-Spaulding Corp. | --- | --- | 555 |
| Peoples Auto-Parking Co. | 3,330 | 4,995 | 4,995 |
| Peoples Building Corp. | --- | --- | 555 |
| Peoples Finance Co. | 6,223 | 9,334 | 2,549 |
| Peoples Gas By-Products, Corp. | --- | 30,572 | --- |
| Peoples Gas Light & Coke Co. | 4,141,150 | 2,765,553 | 3,763,142 |
| Peoples Gas Subsidiary , Corp. | --- | 957,783 | 926,363 |
| Peoples Investment Co. | 384 | 720 | 1,080 |
| Peoples National Underwriters | 555 | 555 | --- |
| Peoples Opera Co. | 2,775 | --- | --- |
| Peoples Personal Loan Corp. | --- | 2,775 | 1,797 |
| Peoples Safety Deposit Co. | --- | --- | 1,110 |
| Peoples Securities Co. | --- | 9,250 | 16,650 |
| Pepino, Inc. | --- | 555 | 1,110 |
| Pereira, Senseney & Pereira | 100 | --- | --- |
| Perfect Voice Institute | --- | --- | 2,047 |
| Perlow, M., Inc. | 555 | 832 | 555 |
| Perma Fuse Co. | --- | 5,550 | --- |
| Perry Building Corp. | --- | --- | 1,110 |
| Personal Home Mortgage Co. | 10,225 | 9,426 | 3,395 |
| Person Exhibitors Co. | 667 | 667 | --- |

[1] Registered in Niles Center in 1935

[2] Assessed in Evanston in 1935

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Pacific and Atlantic Shippers Assn., Inc. | $562 | $386 | $1,136 |
| Pacini Laboratories, Inc. | --- | --- | 210 |
| Pagoria Express Service, Inc. | 11,100 | --- | --- |
| Palace Loan Co. | --- | 2,220 | 6,660 |
| Palisade Garage | 2,775 | --- | --- |
| Palisade Roofing Co. | --- | 5,976 | --- |
| Palmer and Co., Harry, Inc. | 3,346 | 3,397 | 4,801 |
| Palmer, Phillip O., and Co., Inc | 1,584 | 2,367 | 3,550 |
| Palmer Building Corp. | 3,792 | 3,792 | --- |
| Palmer Block Realty Co. | --- | --- | 1,387 |
| Palmer-Cicero Building Corp. | --- | --- | 555 |
| Palmer Square Building Corp. | 10,000 | --- | --- |
| Palomar Building Corp. | --- | --- | 555 |
| Palzen, Frank J., Co., Inc. | 2,775 | 2,775 | --- |
| Palos Hills Mem. Park Cemetery, Inc. | --- | 890 | 1,298 |
| Pan-American Commercial Service Co. | --- | 11,988 | 11,988 |
| Pancoe Bros. and Associates Agency and Loan Corp. | --- | 1,388 | 5,550 |
| Pancoe, Samuel and Co. | --- | 5,550 | --- |
| Pano Theatre Co. | 1,110 | --- | --- |
| Panopticon, Inc. | --- | 2,775 | 27,750 |
| Panozzo Bros. Funeral Home, Inc. | --- | 2,787 | 4,180 |
| Papalex Cartage Co. | --- | 555 | 832 |
| Papanek, Kovac and Co. | 1,047 | 208 | 335 |
| Paper Laboratories, Inc. | 3,103 | 2,310 | 1,862 |
| Paquette Engineering Corp. | 1,000 | --- | --- |
| Paradise Arms Hotel Corp. | 11,100 | --- | --- |
| Paradise Gardens, Inc. | 521 | --- | --- |
| Paradise Wash Co. | 22,200 | --- | --- |
| Paramount Advertising Service, Inc. | 11,100 | --- | --- |
| Paramount Association, Inc. | 13,875 | --- | --- |
| Paramount Auto Rebuilders, Inc. | 5,550 | --- | --- |
| Paramount Cleaners and Dyers Co., Inc. | 5,550 | --- | --- |
| Paramount Finance Corp. | 12,623 | 8,776 | 6,627 |
| Paris, Inc. | 433 | --- | --- |
| Park Center Corp., Inc. | --- | 1,943 | --- |
| Park Ridge Postal Building Corp. | 2,256 | --- | 11,100 |
| Park Safe Deposit Co. | 370 | 492 | 100 |
| Park View Laundry Co. | 5,284 | --- | --- |
| Park Court Corp. | --- | 5,550 | --- |
| Park Gate Hotel Corp. | --- | 1,025 | 890 |
| Parker Arms Hotel, Inc. | 2,775 | 100 | 555 |
| Parker and Finney, Inc. | --- | 1,282 | 3,271 |
| Parker Holsman Co. | --- | 1,167 | 1,750 |
| Parker Holsman and Leigh, Inc. | 928 | --- | --- |
| Parker Stores, Inc. | 1,665 | --- | --- |
| Parkway Gas and Oil Co. | 5,550 | --- | --- |
| Parkway Sanitarium | 187 | 176 | 555 |
| Parkway Theatre Corp. | 1,110 | 1,665 | 555 |
| Park West Building Corp. | --- | --- | 555 |
| Parnell Cleaners and Dyers, Inc. | 444 | 666 | 4,440 |
| Pascal Rent-A-Car System, Inc. | --- | 1,110 | 1,110 |
| Patent Exhibits, Inc. | 1,110 | 1,110 | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Peterson Builders, Inc. | --- | --- | $5,550 |
| Peterson Construction Co., Inc. | --- | $109 | --- |
| Peterson, E. W., Detective Service, Inc. | $185 | 277 | 555 |
| Peterson, Geo. C., Realty Co. | --- | --- | 555 |
| Peterson-Halvorson, Inc. | --- | 555 | 832 |
| Petroleum Research Corp. | --- | --- | 1,514 |
| Pfingston, C. A., and Co. | 18,315 | 18,315 | 18,315 |
| Phalen and Co., Inc. | 13,025 | 11,106 | 16,659 |
| Phelps-Engel-Phelps, Inc. | 8,731 | 3,060 | 3,454 |
| Phibbs, Harry C., Advertising Co. | 13,061 | 1,444 | 1,648 |
| Philpott, Arthur R., Warehouse Co., Inc. | 665 | --- | --- |
| Phoenix Chemical Laboratory, Inc. | 503 | 395 | 440 |
| Phoenix Realty Co., Inc. | 220 | 151 | 555 |
| Photo Development and Printing Co. | 8,325 | --- | --- |
| Photographic Illustrations, Inc. | --- | 829 | 1,244 |
| Photography, Inc. | 321 | 481 | --- |
| Physicians Building Corp. | 27,820 | 22,606 | --- |
| Physicians Clinical Laboratory, Inc. | 1,110 | 1,665 | 2,497 |
| Pickins Motor Express | 1,480 | 121 | 555 |
| Pickwick Amusement Co., Inc. | 370 | --- | --- |
| Pictorial Art Studios, Inc. | 100 | 100 | --- |
| Piehl, H., Transfer Co. | 550 | 5,550 | 9,990 |
| Pierce, W. Welsh Agency, Ltd. | --- | --- | 100 |
| Pierce Apartments, Inc. | 175 | 740 | 100 |
| Pilgrim Laundry, Inc. | 922 | 1,383 | 2,075 |
| Pilsen Electrical Supply Co. | --- | 1,110 | 1,665 |
| Pilsen Laundry and Dry Cleaning Co. | 3,634 | --- | 1,691 |
| Pilsen Safety Deposit Box Co. | 212 | 170 | 263 |
| Pine Forest Apartment Hotel Co. | --- | 1,110 | --- |
| Pine Terrace Building Corp. | 9,562 | --- | --- |
| Pinewood Hotel Co. | 400 | 333 | --- |
| Pingree Building Corp. | 1,110 | --- | --- |
| Pingree-Touhy Building Corp. | --- | --- | 555 |
| Pinkos, Kruppa and Co. | 1,387 | --- | --- |
| Pioneer Amusement Corp. | --- | 609 | --- |
| Pioneer Cleaners and Dyers, Inc. | --- | 555 | 555 |
| Pioneer Safe Deposit Co. | 2,974 | 904 | --- |
| Pioneer Wet Wash Laundry Co. | 2,220 | 2,220 | 2,220 |
| Piowaty Bros., Inc. | 1,877 | 5,550 | 8,067 |
| Piser's Broadway, Inc. | 1,462 | 2,627 | --- |
| Piser Undertaker Co. | --- | 3,048 | 4,572 |
| Pitch and Putt, Inc. | 555 | --- | --- |
| Pitt Engineering Co. | 5,550 | 5,550 | 5,550 |
| Pix Decorating and Installation Co. | --- | 70 | --- |
| Plamondon Decorating Co. | --- | 555 | 296 |
| Plan, Inc. | 277 | --- | 555 |
| Planetellus Manufacturing Corp. | 1,850 | 2,775 | --- |
| Planters Operating Co. | 1,110 | --- | --- |
| Plastic Surgery Institute-Hospital, Inc. | --- | --- | 832 |
| Plaza Cleaners and Dyers, The | 292 | --- | --- |
| Pleasant Apartments Building Corp. | 11,100 | --- | --- |
| Polales, George N., and Co., Inc. | --- | 555 | 832 |
| Policy Holders League of America, Inc. | 555 | 555 | --- |
| Pontarelli, Michael, Inc. | 97,840 | --- | --- |
| Pontiac Building Corp. | --- | --- | 555 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Pope, P. E. and Co. | $3,700 | $1,850 | $185 |
| Poro College, Inc. | --- | 813 | 1,242 |
| Porstelain Chicago Co. | 404 | --- | --- |
| Portage Building Corp. | --- | 555 | 555 |
| Portage Park Garage | 3,663 | 3,663 | 5,494 |
| Portage Theatre Corp. | 9,990 | 14,985 | 14,985 |
| Porter, Fox, and Co. | 2,681 | 10,096 | --- |
| Porter Real Estate Improvement Co. | --- | --- | 1,110 |
| Port Irving Garage and Motor Sales, Inc. | 8,325 | 8,325 | 8,325 |
| Posad, Inc. | 1,110 | --- | --- |
| Posner, G. M. and Co. | --- | 1,388 | 2,082 |
| Posner, Henry, and Co. | --- | 2,775 | 2,775 |
| Postl, Inc. | 1,387 | --- | 1,387 |
| Postlewait Co. | --- | 1,665 | --- |
| Postl's Monroe Street Club, Inc. | --- | --- | 6,937 |
| Potter Travel Service, Inc. | --- | --- | 3,469 |
| Potts Co. | 10,450 | 10,450 | 18,870 |
| Power King Investment Corp. | 10,861 | --- | --- |
| Power Plant Engineering and Testing Co. | --- | --- | 555 |
| Powers Corp. | 2,775 | --- | --- |
| Prairie Motor Truck Service, Inc. | --- | 259 | --- |
| Prairie Securities Co. | --- | 3,700 | 576 |
| Prairie State Line, Inc. | 3,700 | 3,700 | 5,550 |
| Prather, Fred V, Inc. | --- | --- | 555 |
| Pratt Boulevard Building Corp. | --- | --- | 555 |
| Precise Laboratories, Inc. | --- | 555 | --- |
| Precision Photo Copy Co., Inc. | --- | --- | 2,775 |
| Preib, N. and Co. | 2,627 | 332 | 609 |
| Premier Engineering Co., Inc. | --- | 7,270 | 862 |
| Premier Management Co. | 555 | --- | --- |
| Premier Theatre Co. | 1,665 | 2,497 | 3,745 |
| Premium Laundry Co. | 100 | 150 | 555 |
| Premium Acceptance Corp. | 555 | --- | --- |
| Prendergast, J. T. Co. | 2,377 | --- | --- |
| Prentiss Agency, The., Inc. | 162 | 124 | 111 |
| Presba, Fellers, and Presba, Inc. | --- | 3,798 | 2,081 |
| Presbrey, Frank Co. | --- | --- | 715 |
| Preston, H. M. and Co. | 5,550 | 4,506 | 6,759 |
| Price, Bester P. Co. | 228 | 270 | 129 |
| Prince, Wm. Ray, Co. | 281 | 121 | --- |
| Princess-Clark Theatre Corp. | 5,550 | 5,550 | --- |
| Principle Building Corp. | --- | --- | 555 |
| Printers Appraisal Agency, Inc. | 214 | --- | --- |
| Printers Sales Development Corp. | 100 | 100 | 555 |
| Printing and Stationary Standardization Bureau, Inc. | 9,250 | 2,047 | 2,047 |
| Pritikin's, Dr., Foot Institute, Inc. | 129 | 193 | 555 |
| Produce Reporter Co. | 5,294 | 4,440 | 3,924 |
| Produce Terminal Cold Storage Co. | 21,931 | --- | --- |
| Produce Terminal Corp. | 112,500 | 112,500 | 112,500 |
| Produce Terminal Cold Storago Co. | --- | 11,102 | 17,582 |
| Producers Warehouse Co. | 3,962 | 3,669 | 5,504 |
| Professional Aid, Inc. | --- | 5,550 | 9,990 |
| CHICAGO (Continued) | | | |
| Quincy Elevator, Inc. | --- | $3,337 | $1,499 |
| Quincy-Laramie Building Corp. | --- | 1,110 | 1,110 |
| Quincy Parking Unit, Inc. | $1,110 | --- | --- |
| Quincy Station Post Office Building Corp. | --- | 5,152 | 6,735 |
| Quinlan Mortuary, Inc. | --- | 139 | 555 |
| Quotation Securities Corp. | 3,932 | 146 | 3,224 |
| R. E. L. Building Corp. | --- | --- | 1,110 |
| R. M. S. Building Corp. | --- | --- | 555 |
| Race Chart Syndicate | 555 | --- | --- |
| Racine Capital Building Corp. | 6,660 | 5,000 | --- |
| Racine Garage and Motor Service, Inc. | 8,325 | 8,325 | 8,325 |
| Radio Broadcasting, Inc. | --- | --- | 555 |
| Radio-Keith-Orpheum Western Vaudeville Exchange | 1,559 | 509 | 392 |
| Radio Program Institute, The | --- | --- | 555 |
| Radio Publicity, Inc. | 489 | 489 | --- |
| Radio Talent, Inc. | 8,325 | --- | --- |
| Radio-Vues, Inc. | --- | 1,110 | 555 |
| Radzius, J. F., Inc. | 555 | 555 | --- |
| Ragnar Benson, Inc. | 150 | 225 | 555 |
| Rail Theatre Corp. | 1,350 | 1,350 | 1,350 |
| Railway Terminal And Warehouse Co. | 35,802 | 22,785 | 28,520 |
| Rainbow Garage | 1,072 | 1,610 | --- |
| Rainbow Laundry, Inc. | --- | 2,220 | 5,550 |
| Rainbow Products Co. | --- | 370 | --- |
| Rainbow Theatre, Inc. | --- | 370 | --- |
| Ralston, Fred, H. C., The., Inc. | 1,110 | 1,110 | --- |
| Ramacitti and Co. | 1,230 | --- | 5,550 |
| Ramsey, Blaine L, Inc. | 555 | 832 | 832 |
| Rand, W. R. Co. | 555 | 555 | --- |
| Randhill Memorial Park Co., Inc. | 7,829 | 9,573 | --- |
| Randhill Park Cemetery Assn. | 2,088 | --- | --- |
| Randolph, Otto, Inc. | 5,550 | 8,325 | 12,487 |
| Randolph-Franklin Auto Park, Inc. | --- | --- | 555 |
| Randolph Loan Co. | --- | --- | 859 |
| Randolph Operating Co. | --- | 370 | 555 |
| Randolph Realty Co. | 174 | 167 | 164 |
| Randolph-Wells Auto Park, Inc. | 5,550 | 5,550 | 5,550 |
| Randolph Wells Mortgage Co. | --- | 5,550 | --- |
| Rangecroft, Flotow Building Corp. | 22,200 | --- | --- |
| Rankin, Wm. H. Co. | 9,102 | --- | --- |
| Rapid Water Transit Co. | 13,875 | 13,875 | --- |
| Rapp and Hollins, Inc. | 800 | --- | --- |
| Rapp, A. G. J., Inc. | --- | 162 | --- |
| Rapp, George Storage Co. | 100 | 100 | 555 |
| Rathje, W. J., Inc. | 2,497 | 2,497 | --- |
| Ravenswood Apt. Corp. | 125 | 200 | 555 |
| Ravenswood National Co. | 11,100 | --- | --- |
| Ravenswood Rug and Carpet Cleaning Co. | 1,012 | --- | --- |
| Raymond and Wendt, Inc. | 409 | 1,365 | 2,048 |
| Ray Theatre Co. | 4,320 | 6,480 | 9,720 |
| Read, R. I. Agency, Inc. | 2,847 | 1,823 | 1,925 |
| Reading, H. E. and Co. | 17,482 | 17,482 | --- |
| Ready, John J, and Co. | 2,775 | 4,162 | 436 |
| Real Estate Bureau of Chicago, The | 687 | 1,035 | 720 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Professional and Business Men's Assn. of America, Inc. | $11,100 | $5,000 | --- |
| Progress Engraving Co. | --- | 1,554 | --- |
| Progress Family Laundry Co. | --- | --- | 1,110 |
| Progressive Cleaners and Dyers, Inc. | 1,536 | 2,304 | 3,456 |
| Progressive Finance Corp. | 10,683 | 16,024 | 24,036 |
| Progressive Hotels, Inc. | --- | 185 | 152 |
| Property Development Co. | --- | 191 | 1,110 |
| Property Management Corp. | 104 | 252 | 555 |
| Property Owners Alliance, Inc. | 831 | 583 | 875 |
| Property Owners Protective and Information Bureau, Inc. | --- | 555 | 555 |
| Protection, Incorporated | 5,550 | --- | --- |
| Protective Finance Association, Inc. | 7,075 | --- | --- |
| Protective Health Institute | 361 | 361 | 1,665 |
| Protective Laundry Co. | --- | --- | 5,550 |
| Providence Securities Corp. | --- | --- | 465 |
| Provident Co., Inc. | 1,887 | 1,864 | 679 |
| Prudence Co., Inc., of Illinois | 11,100 | --- | --- |
| Prudential Investors Syn. of Illinois | --- | --- | 3,390 |
| Prudential Management Corp. | --- | --- | 310 |
| Prudential Realty Company's Vaults, Inc. | 964 | 964 | --- |
| Prudential Securities Co. | 3,000 | --- | --- |
| Prudential Service Co. | --- | 824 | 684 |
| Public Auto Parks | 5,550 | 8,325 | 4,199 |
| Public Broadcasters, Inc. | 1,665 | --- | --- |
| Public Credit Co. | 22,200 | --- | --- |
| Public Finance Service Co. | --- | --- | 555 |
| Public Improvement Finance Corp. | 10,000 | --- | --- |
| Public Letter Service, Inc. | 1,110 | --- | --- |
| Public Loan Corp. of Chicago, Illinois | --- | 2,775 | 4,162 |
| Public Realty Investment Co. | 1,387 | --- | --- |
| Public Service Co. of Northern Illinois | 5,313,800 | 5,590,442 | 6,672,730 |
| **Public Service Subsidiary Corp.** | --- | **106,699** | --- |
| Public Theatre Co. | 381 | --- | 105 |
| Publications Management Corp. | 555 | --- | --- |
| Publications Service Co. | 193 | 274 | 777 |
| Publicity Purveyors, Inc. | --- | 2,220 | 1,110 |
| Publishers Credit Service, Inc. | 220 | 330 | 833 |
| Publishers Finance Co. | 265 | --- | --- |
| Publishers Protective Corp. | 185 | 217 | 444 |
| Publix Auto Construction Co. | 495 | 742 | 1,113 |
| Publix Finance Corp. | 665 | --- | --- |
| Publix Laundry Co. | --- | 167 | 172 |
| Publix Realty Co. | --- | --- | 666 |
| Pulaski Art Corp. | 100 | --- | --- |
| Pulaski Construction Co. | 105 | 260 | --- |
| Pullman Co. | 2,178,000 | 1,451,165 | 3,938,000 |
| Pullman Safe Deposit Co. | 6,420 | 670 | 973 |
| Purtell, E. C. Funeral Home, Inc. | --- | 630 | 141 |
| Quaker Loan Co., The | 2,914 | 9,173 | 13,760 |
| Quality Amusement Corp. | 6,582 | 10,873 | --- |
| Quality Wet Wash Laundry, The | --- | --- | 1,095 |
| **Qualkinbush and Abney, Inc.** | 4,788 | --- | --- |
| Quick Service Cleaners and Tailors, Inc. | 5,550 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Real Estate Corporation, The | $2,277 | $523 | $1,235 |
| Real Estate Investment Corp. | --- | --- | 5,550 |
| Real Estate Management Corp. | 5,380 | 1,732 | 4,650 |
| Real Estate Mortgage and Bond Corp. | 5,000 | 5,000 | --- |
| Real Estate Sales Corp. of Chicago | --- | --- | 3,330 |
| Real Estate Statistics. | 370 | --- | --- |
| Real Service Laundry Co. | 555 | --- | --- |
| Realty and Appraisal Co. of Chicago | 2,775 | 2,775 | --- |
| Realty Agency, Inc. | --- | --- | 220 |
| Realty Assets Corp. | 555 | --- | --- |
| Realty Associates, Inc. | --- | 469 | 129 |
| Realty and Commercial Finance Co. | --- | --- | 589 |
| Realty and Mortgage Co. | 884 | 7,902 | 6,406 |
| Realty Equities Corp. | --- | 185 | 555 |
| Realty Exchange Corp. | --- | --- | 1,859 |
| Realty Finance Service, Inc. | --- | 833 | 1,665 |
| Realty Management Co. | --- | 1,617 | 564 |
| Realty Renting Agency, Inc. | 284 | 426 | 639 |
| Receivables Finance Corp. | --- | 555 | 2,775 |
| Reclamation Corporation | --- | 100 | --- |
| Recovery Mortgage Loan Corp. | 555 | 555 | --- |
| Rector, A. T., and Son, Inc. | 148 | --- | --- |
| Red Arrow Bonded Messenger Service, Inc. | --- | --- | 152 |
| Red Ball Movers, Inc. | 461 | 691 | --- |
| Red Cap Parking Stations, | --- | --- | 1,110 |
| Red Oaks Corporation | 150 | --- | --- |
| Red Robin Cleaners, Inc. | --- | --- | 555 |
| Red, White and Blue, Inc. | 370 | 555 | 1,110 |
| Reed Drive It Yourself Systems, Inc. | 555 | 224 | 555 |
| Reed, W. A., Investment Co. | 5,550 | --- | --- |
| Reedy, J. W., and Co. | --- | --- | 150 |
| Reedy, R. B., Co. | 185 | --- | --- |
| Refinance Corporation | 1,521 | 2,281 | --- |
| Refiners Service Stations, Inc. | 11,100 | --- | --- |
| Refrigeration Service and Installation Co., Inc. | --- | 925 | 1,388 |
| Refunding Corp. of Illinois | --- | --- | 4,440 |
| Refuse Disposal Co., The | 146 | 100 | 555 |
| Regal Booking Agency, Inc., The | --- | --- | 555 |
| Regal Garage, Inc. | 1,665 | 2,497 | 2,497 |
| Regan, Robert G., Co. | 1,110 | 1,665 | 2,497 |
| Regas and Danis, Inc. | 299 | --- | --- |
| Regent Motors, Inc. | --- | --- | 1,665 |
| Reincke-Ellis-Younggreen and Finn, Inc. | 8,325 | 12,487 | 18,730 |
| Raising and LaRoss, Inc. | 418 | 172 | 402 |
| Reliable Acceptance, Co. | --- | --- | 13,875 |
| Reliable Cartage Co. | 2,775 | 2,775 | --- |
| Reliable Finance Co. | --- | --- | 5,550 |
| Reliable Plumbing and Heating Co. | 2,775 | --- | --- |
| Reliable Service Corp. | 555 | --- | --- |
| Reliable Transit Co. | 2,775 | 2,775 | --- |
| Reliance Adjustment Service, Inc. | 370 | 4,623 | 3,495 |
| Reliance Advertising Co. | --- | 1,758 | 879 |
| Reliance Ash and Garbage Co. | 100 | 259 | --- |
| Reliance Decorating Co. | 2,071 | --- | --- |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEAR 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Reliance Electric Protective Co. | $1,500 | --- | $100 |
| Reliance Service Bureau, Inc. | --- | $100 | --- |
| Religious Broadcasting System, Inc. | --- | --- | 736 |
| Remer Storage and Van Co. | --- | 1,110 | 11,067 |
| Remus, Stanley J, and Co. | 12,051 | 3,330 | --- |
| Renting Service Corp. | 555 | 555 | --- |
| Reorganizations, Inc. | 418 | 405 | 405 |
| Republic Building and Hotel Co. | 115 | 111 | 107 |
| Republic Finance | 555 | --- | --- |
| Republic Realty Mortgage Corp. | --- | 26,768 | 65,110 |
| Republic Smelting and Refining Co., Inc. | 1,110 | 1,110 | --- |
| Republic Warehouse Co. | 1,865 | 685 | 3,596 |
| Research, Inc. | 11,100 | --- | --- |
| Reserve Mortgage Corp. of Austin | 555 | --- | --- |
| Restel Amusement Corp. | --- | --- | 555 |
| Restel Corp. | 370 | 2,775 | 2,775 |
| Reta-Cornelia Building Corp. | --- | --- | 555 |
| Retailers Adjustment Bureau | 164 | 823 | 841 |
| Reuter Bros., Inc. | --- | --- | 2,775 |
| Revell Liquidating Corp. | 526 | --- | --- |
| Revere Hotel Co. | 330 | --- | --- |
| Rex Finance Corp. | 30,007 | --- | --- |
| Rexgar, Inc. | 2,775 | 2,775 | 2,775 |
| Rex Realty Corp. | 128 | 278 | 217 |
| Rex Refrigerator Service, Inc. | --- | 441 | 537 |
| Rexwell Corp. | 2,775 | 4,162 | 33,300 |
| Reynolds Building Corp. | --- | --- | 555 |
| Reynolds, Charles O, Co. | 257 | 534 | 263 |
| Reynolds, Peter F, Corp. | 175 | 123 | 270 |
| Reynolds, S. J. Co., Inc. | 2,500 | --- | --- |
| Rhea Building, Inc. | --- | --- | 555 |
| Rhodes Building Corp. | 2,775 | --- | --- |
| Rhodes Garage and Service Station, Inc. | 203 | 304 | 555 |
| Rhodes and Leisuring Co. | 192 | 288 | 2,775 |
| Rialto Attractions, Inc. | 1,332 | --- | --- |
| Ribayson Building Corp. | 11,100 | 2,775 | 2,775 |
| Rice, A. L. and Co., Inc. | --- | --- | 5,550 |
| Rice, W. W. Co. | 2,775 | 4,162 | 6,243 |
| Rice-Byfield, Inc. | 1,739 | 2,608 | 2,371 |
| Rich, Irvin J, Co. | 1,563 | 163 | --- |
| Rich Laundry and Linen Supply Co. | 16,650 | 16,650 | 16,650 |
| Richards, Elmer, Cleaners, Inc. | 5,550 | 5,550 | 5,550 |
| **Richards**, F. W. Co. | --- | 225 | 235 |
| Richelsen, H. P. Co. | 692 | 100 | --- |
| Richmond Building Corp. | --- | --- | 555 |
| Ridgeland Building Corp. | --- | --- | 555 |
| Ridgeland Hotel Co. | --- | --- | 185 |
| Ridgeview Garage, Inc. | 2,220 | 3,330 | --- |
| Ridgeway Building Corp. | 555 | 555 | 555 |
| Ridgeway Building Corp. | 1,387 | 1,387 | --- |
| **Ridgeway Garage Co.** | 2,775 | 4.162 | 4,162 |
| Rienzi Garage | 646 | 969 | 1,403 |
| Riis Park Real Estate Co. | --- | --- | 555 |
| Riley, W. H.-W. Y. Browns, Inc. | 352 | 801 | 1,173 |
| CHICAGO (Continued) | | | |
| Ronald Investment Corp. | $385 | --- | --- |
| Roner, A. T. Investment Co. | 6,469 | --- | --- |
| Ronne, C. H. Warehouse Co. | 1,387 | --- | --- |
| Ronneberg, N., Inc. | 953 | --- | --- |
| **Ronwyn** Radio Corp. | 5,550 | --- | --- |
| Roofing Service Institute, Inc. | 555 | --- | --- |
| Roofs, Inc. | 1,387 | $2,080 | $555 |
| Room Selection Bureau, Inc. | 1,665 | --- | --- |
| Roosevelt Agency and Loan Co. | 1,560 | 3,508 | 3,089 |
| Roosevelt Apartment Building Corp. | --- | --- | 555 |
| Roosevelt Baths, Inc. | --- | --- | 555 |
| Roosevelt Cartage Co. | 11,100 | 2,829 | 2,858 |
| Roosevelt Chair and Supply Co. | --- | 8,325 | 8,325 |
| Roosevelt Garage Corp., The | 532 | 209 | 555 |
| Roosevelt-Halsted Safe Deposit Co. | --- | --- | 563 |
| Roosevelt Hat Cleaners Co. | 2,775 | 2,775 | --- |
| Roosevelt Safe Deposit Co. | 2,977 | --- | --- |
| Roosevelt-Sawyer Building Corp. | --- | 1,110 | --- |
| Root Realty Co. | 185 | 185 | --- |
| Rosamond Court Apt. Building Corp. | 349 | --- | --- |
| Rose Building Corp. | 10,267 | 1,110 | 1,110 |
| Roseco Garage Co. | 5,550 | 5,550 | 508 |
| Rosehill Cemetery Co. | 40,632 | 71,248 | 106,872 |
| Roseland Community Hospital | 12,719 | 10,742 | 16,113 |
| Roseland Nash Sales, Inc. | 783 | --- | --- |
| Roseland State Theatre Co. | 1,594 | 7,313 | 1,857 |
| Roseland National Co. | --- | --- | 611 |
| Roseland National Safety Deposit Corp. | --- | 136 | 116 |
| Roseline Corp. | --- | --- | 2,775 |
| **Roselyn Apts.** Bldg. Corp. | 1,110 | 1,110 | --- |
| Rosemill Theatre Corp. | --- | 370 | 555 |
| Rosemont Building Corp. | 1,110 | 1,110 | --- |
| Rosemont-Broadway Garage, Inc. | --- | 555 | 832 |
| Rosemont Courts Apts., Inc. | --- | --- | 555 |
| Rosemont Decorators | 603 | 437 | 634 |
| Rosemont Park, Inc. | --- | --- | 1,660 |
| Rosen, John J, Inc. | 1,233 | 450 | 297 |
| Rosenberger, Peterson and Leaf Co. | --- | 1,110 | 555 |
| Rosenthal, O. W. Investment Co. | 5,000 | --- | --- |
| Rosette Theatre Co. | 1,387 | 1,387 | --- |
| Rosewood Theatre Corp. | 333 | 500 | --- |
| Rosman Adjustment Corp. | 5,550 | 5,550 | 8,325 |
| Ross Federal Service, Inc. | 2,322 | --- | --- |
| Ross, John D, and Associates, Inc. | --- | 832 | --- |
| Ross, Richards Reporting Agency | 663 | 995 | 1,492 |
| Rossier Investment Corp. | --- | 9,250 | 9,250 |
| Rossman Engineering Co. | 2,084 | 145 | --- |
| Rothenberg and Schneider Bros, Inc. | 11,060 | 16,590 | --- |
| **Rotman** Co. | 11,100 | --- | --- |
| Rowald Motor Transport, Inc. | 2,692 | 4,038 | --- |
| Rowan, James F. Co. | --- | --- | 5,550 |
| Rowe Investment Corp. | --- | --- | 185 |
| Rowin Management Corp. | 16,650 | 24,975 | 83,250 |
| Royal Blue Building Corp. | 10,000 | 15,000 | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Ring, M. A. Company | --- | --- | $426 |
| Ringer, Charles, Safety Vault Co. | $522 | $123 | 227 |
| Rio's, Dr. Michael, Health Institute, Inc. | 832 | 832 | --- |
| Rissman, Jack, and Co., Inc. | 171 | --- | --- |
| Rita Building Corp. | --- | --- | 555 |
| Ritchie Bond and Mortgage Co. | 15,167 | 3,936 | --- |
| Ritchie Realty and Management Co. | --- | --- | 1,809 |
| Riverside-Harlem Bldg. Corp. | 4,995 | 1,110 | 555 |
| Riverside Towers Building Corp. | 10,000 | --- | --- |
| Riviera Building Corp. | --- | --- | 2,775 |
| Rivoli Theatre Co. | 1,351 | 5,550 | 540 |
| Roach, J. M., and Co. | --- | --- | 1,110 |
| Road Theatre, Inc. | --- | --- | 2,775 |
| Roanoke Apartment Bldg. Corp. | --- | 555 | 555 |
| Roanoke Finance Corp. | 5,550 | --- | --- |
| Roanoke Real Estate Co. | --- | 148 | 131 |
| Robeck Corporation | --- | 22,200 | 555 |
| Robbins, Fred A., Inc. | 1,082 | 2,478 | --- |
| Roberts Amusement Co. | 555 | 555 | 832 |
| Roberts and Schaffer | 6,908 | --- | --- |
| Roberts, Art, Service, Inc. | 5,550 | 5,550 | 555 |
| Roberts Incorporated | --- | 2,775 | 2,775 |
| Roberts, E. E., and Elmer C. Roberts, Inc. | 314 | 268 | --- |
| Roberts, Geo. L., Studios, Inc. | 388 | --- | --- |
| Roberts, Geo. W., and Son, Inc. | 4,765 | 628 | 732 |
| Robertson, Jas. P., Inc. | 1,110 | --- | --- |
| Robertson, Jas. P., and J. Stuart Robertson, Inc. | --- | 577 | 1,110 |
| Robinson and Co., Inc. | 7,922 | 13,317 | 2,849 |
| Robinson and Gilfoy, Inc. | --- | 127 | 135 |
| Roche, Williams and Cunningham, Inc. | --- | 13,489 | 28,002 |
| Rockcastle Engineering Co. | --- | 13,875 | --- |
| Rockford Enterprises, Inc. | 925 | 1,387 | 1,387 |
| Rockford Poster Advertising Co. | 14,430 | --- | --- |
| Rockwood Co., The | --- | 1,563 | 872 |
| Roderick and Kane, Inc. | 555 | 555 | --- |
| Rodi Towing Service, Inc. | 4,344 | 4,344 | 675 |
| Rofam, Incorporated | 555 | 555 | --- |
| Roger Amusement Corp. | 555 | 832 | 555 |
| Rogers, G. L., Inc. | --- | 106 | --- |
| Rogers Cartage Co. | --- | 300 | 272 |
| Rogers Gano Advertising Agency of Ill., Inc. | 882 | --- | --- |
| Rogers Gano and Gibbins, Inc. | --- | 532 | 1,097 |
| Rogers Park Court Apartments Corp. | --- | --- | 555 |
| Rogers Park Garage, Inc. | 1,779 | 2,668 | --- |
| Rogers Park Rug and Carpet Cleaning Co., Inc. | --- | 555 | 832 |
| Rogers and Smith Advertising Agents | 7,830 | 2,140 | 3,210 |
| Rogers and Snow Co., Inc. | --- | 1,665 | 126 |
| Rogerson and Knowles, Inc. | 503 | --- | --- |
| Rogerson and Son | --- | --- | 280 |
| Rolfes Investment Co. | --- | 555 | --- |
| Rollins, Burdick, Hunter Co. | 11,764 | 4,255 | 6,383 |
| Roman Bros. Laundry Co. | 100 | 140 | --- |
| Roman and Co., Inc. | 1,057 | 1,585 | --- |
| Romney and Co., Inc. | 2,775 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Royal Blue Stores, Inc. | --- | --- | $2,775 |
| Royal Cab Co. | --- | $616 | 924 |
| Royal Cartage Co. | --- | --- | 931 |
| Royal Laundry and Linen Supply Co. | --- | --- | 5,550 |
| Royal Loan Assn., Inc. | $11,100 | --- | --- |
| Royal Plaza Building Corp. | 1,665 | 1,665 | --- |
| Royal Realty Co. | 100 | --- | --- |
| Royal Transit, Inc. | --- | --- | 100 |
| Royal Transit and Terminal Co., Inc. | --- | 193 | 555 |
| Rubin, Max, Trucking Co., Inc. | --- | --- | 1,110 |
| Ruby Dry Cleaners, Inc. | --- | 2,220 | 2,220 |
| Rudolph Credit Co. | --- | --- | 5,550 |
| Rug Service, Inc. | --- | 511 | --- |
| Rumsey and Co. | --- | --- | 5,550 |
| Rusetos-Schneider Co. | 13,875 | 13,875 | --- |
| Rush Real Estate Corp. | --- | --- | 11,100 |
| Rush-Roberts Engineering Co. | --- | 653 | --- |
| Russell Studio | --- | 1,110 | 13,875 |
| Rust, James E., Electric Co. | 185 | 740 | 1,110 |
| Rutherford and Harding | 302 | 206 | --- |
| Ruth's Beauty Shoppes, Inc. | 1,110 | 1,665 | --- |
| Ruud- Nilsen | 1,167 | 100 | 107 |
| Ryan Hotel Co. | 10,000 | 5,550 | --- |
| Ryan, James H., & Co., Inc., and Co., Inc. | --- | --- | 555 |
| Rybicki, Boleslaus, Undertaking Establishment | 150 | 150 | --- |
| S. & C. Theatre Corp. | 555 | 832 | 1,665 |
| S. C. M. Theatre Corp. | 393 | --- | --- |
| S. and H. Concession Co. | 5,550 | 5,550 | 555 |
| S. and L. Building Corp. | 10,000 | 5,550 | --- |
| S. P. L. Building Corp. | 2,775 | --- | --- |
| S. and S. Suds Laundry Co. | --- | --- | 2,220 |
| Sacco Raike, Inc. | --- | --- | 555 |
| Sachs, Adart, Co., Inc. | --- | 555 | 1,665 |
| Sacramento Hotel Corp. | --- | --- | 715 |
| Sademan-Finfrock Co., Inc. | --- | --- | 1,110 |
| Safe Real Estate Improvement Co., Ltd. | --- | --- | 13,875 |
| Safety Income Management Corp.[1] | 88,800 | 207 | --- |
| Safety Income Shares, Inc. | 55,500 | 5,537 | --- |
| Safety Garage, Inc. | --- | --- | 555 |
| Safety Service Corp. | --- | --- | 1,665 |
| Safety Wet Wash Laundry Co. | 11,100 | 11,100 | --- |
| Safeway Laundry and Linen Supply Co. | --- | 2,775 | --- |
| Safeway Rug and Carpet Cleaners, Inc. | 5,550 | --- | --- |
| Saffan, Erna, Inc. | --- | --- | 694 |
| Sager Patents Corp., The | 370 | 505 | 758 |
| Sager Real Estate Improvement Corp. | --- | --- | 555 |
| Sailor, Homer G., Inc. | --- | 555 | 832 |
| Salavitch, A., and Sons, Inc. | 15,569 | 15,569 | --- |
| Sales Organization Service, Inc. | 15,000 | 5,000 | --- |
| Sales Advertising Associates, Inc. | --- | 100 | 555 |
| Salina Amusement Co., Inc. | 555 | --- | --- |
| Salk, Ward and Salk, Inc. | --- | 11,100 | 11,100 |
| Salmon, Walter O., and Co., Inc. | 925 | 1,388 | 2,082 |
| Salzman-Peisert Co. | --- | --- | 1,065 |
| Sample, Robert J., Co. | 371 | 557 | 1,665 |
| Same Day Cleaners, Inc. | --- | 2,775 | 2,775 |

---

[1] Assessed as Prudential Management Corp. in 1937.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporations and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Sampson, Sex Bond & Mortgage Co. | $52,059 | $52,059 | $1,110 |
| Sampson, Sex & Co. | 555 | 832 | 832 |
| Sandberg & Co. | 2,775 | 4,162 | 4,162 |
| Sanger Tours, Inc. | 370 | 333 | 159 |
| Sanitary Laundry Co. | 11,100 | --- | --- |
| Sanitary Wet Wash Laundry | --- | --- | 2,775 |
| Santa Fe Trails of Illinois, Inc. | --- | 2,889 | 12,710 |
| Santa Monica Bldg. Corp. | 10,000 | --- | --- |
| Saperstein Bros. Inc. | 5,550 | 5,550 | --- |
| Saranac Building Corp. | 15,000 | --- | --- |
| Saratoga Hotel Co. | 3,222 | 901 | 926 |
| Saratoga Laundry Service Co. | 8,325 | --- | --- |
| Sargent & Lundy, Inc. | 46,556 | 16,491 | 4,490 |
| Sarjem, The, Corp. | --- | --- | 185 |
| Satterlee & Binns, Inc. | 1,055 | 332 | 100 |
| Sauk Syndicate, The, Inc. | --- | --- | 8,902 |
| Saunders, A. E., Co. | --- | --- | 100 |
| Savler, J. L., & Co. | 604 | 312 | --- |
| Savoy Hotel Corp. | --- | --- | 6,660 |
| Sawyer, Ferguson-Walker Co. | 869 | 1,336 | 2,249 |
| Saylor Silica Corp. | --- | --- | 2,775 |
| Sayre Realty Co. | 1,387 | 1,665 | 2,498 |
| Schach Motor Livery, Inc. | 432 | 648 | --- |
| Schackmuth, Strasser & O'Brien | 3,934 | 3,135 | 3,100 |
| Schank, Dahm & Associates, Inc. | 415 | 857 | 719 |
| Schauler, Frank W., Co. | 1,146 | 928 | 420 |
| Schaumburg Golf Club | 1,665 | --- | --- |
| Scheerer, Inc. | 5,550 | 8,325 | 2,127 |
| Schell Building, Inc. | --- | 2,775 | 2,775 |
| Schenker-Roth, Inc. | 706 | --- | --- |
| Schiavone Corp., The | --- | --- | 555 |
| Schiff-Terhune & Co., Inc. | 293 | --- | 555 |
| Schiff, Wool & Rosenfeld | 388 | 2,775 | 4,162 |
| Schless Construction Co., Inc., The | --- | 444 | 5,550 |
| Schlismann-Sward, Inc. | 2,775 | 2,775 | --- |
| Schmidt & Co. | --- | --- | 100 |
| Schmidt, C. L., & Co., Inc. | 1,154 | 5,231 | 3,241 |
| Schmidt, John A., Investment Co. | 421 | 881 | 1,322 |
| Schmidt's Garage | 334 | --- | --- |
| Schneider Motor Sales, E. C., Co. | 27,750 | --- | --- |
| Schneider, G. H., & Co., Inc. | --- | --- | 123 |
| Schoenlank & Kirchner, Inc. | 1,383 | 193 | 100 |
| School Assembly Assoc. | 5,550 | --- | --- |
| School of Applied Art, Inc. | --- | 100 | 2,846 |
| School Street Agency Loan & Real Estate Improvement Corp. | 1,110 | 1,110 | --- |
| Schoultz Building Corp. | --- | --- | 555 |
| Sohrik, John, Inc. | 398 | 536 | 243 |
| Schubert Building Corp. | 10,000 | --- | --- |
| Schubert House, Inc. | --- | 555 | 832 |
| Schubert-Talman Building Corp. | --- | 555 | --- |
| Schueneman-Flynn's Logan Square, Inc. | --- | 100 | 151 |
| Schueneman-Flynn's Portage Park, Inc. | --- | 118 | --- |
| Schueneman-Flynn's West Town, Inc. | --- | 388 | --- |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Service Warehouse Corp. | --- | --- | $555 |
| Sessions, E. O., Co., Ltd. | $555 | $555 | --- |
| Setron, Henry, Inc. | 2,775 | 2,775 | 2,775 |
| 734 Englewood Avenue Hotel Co. | 989 | 328 | 243 |
| 739 Clark Building Corp. | 13,875 | --- | 555 |
| 721 Melrose Apartments, Inc. | 555 | --- | --- |
| 1715 W. Chicago Avenue Building Corp. | --- | 1,370 | 2,055 |
| 1700 Central Building Assoc. | --- | --- | 555 |
| 1704 Humboldt Boulevard Building Corp. | --- | --- | 555 |
| 1717 N. Ashland Ave. Bldg. Corp. | 5,550 | --- | --- |
| 1776 Milwaukee Ave. Building Corp. | --- | --- | 555 |
| 1728 Michigan Building Corp. | 555 | --- | --- |
| Seventh Street Building Corp. | 3,330 | 3,330 | 3,330 |
| 70th Place Building Corp. | --- | 1,110 | 1,110 |
| 70 W. Madison Recreation Corp. | 5,550 | --- | --- |
| 7818 Cornell Ave. Building Corp. | 555 | --- | --- |
| 75th Street Garage, Inc. | 5,550 | 5,550 | --- |
| 7057 N. Damen Ave. Building Corp. | 1,110 | --- | --- |
| 71st & Western Bldg. Corp. | --- | --- | 555 |
| 7516 So. Halsted Building Corp. | --- | --- | 555 |
| 7530 Barton Ave. Building Corp. | --- | 555 | 555 |
| 74th and Coles Building Corp. | --- | --- | 555 |
| 7940 So. Honore St. Building Corp. | --- | --- | 555 |
| 7936 Carpenter St. Building Corp. | 555 | 555 | --- |
| 73 West Monroe Recreation Corp. | 5,550 | --- | --- |
| 7150 East End Building Corp. | --- | 5,550 | --- |
| 7100 Ridgeland Apartments Corp. | --- | 555 | 833 |
| 7046 Crandon Ave., Inc. | --- | --- | 1,665 |
| 79th and Prairie Ave. Building Corp. | --- | --- | 555 |
| 7308 Crandon Ave. Building Corp. | 555 | 555 | --- |
| 7340 Jeffrey Ave. Building Corp. | 555 | --- | --- |
| Seventy-Sixty and Halsted Building Corp. | 555 | --- | --- |
| 73rd Place and Blackstone Building Corp. | --- | 555 | 832 |
| 7021 Stony Island Ave. Building Corp. | 555 | 555 | 833 |
| Seward Building Corp. | 1,387 | --- | --- |
| Sexauer and Krueger, Inc. | 2,430 | 1,527 | 1,087 |
| Shakespeare Richmond Building Corp. | 555 | 555 | --- |
| Shanesy Motor Co., Inc. | 11,865 | 11,865 | --- |
| Shanghai, Inc. | 5,550 | 5,550 | --- |
| Shaps, Joseph and Sons, Inc. | 11,100 | 11,100 | --- |
| Shaps, Joseph and Sons Garage No. 2, Inc. | 1,110 | 1,110 | 980 |
| Shaw, A. F., & Co. | 5,074 | 4,924 | 6,188 |
| Shaw Publishing Co. | --- | 16,650 | --- |
| Shea and Co., Inc. | 1,154 | 4,536 | 4,508 |
| Sheets-Modee Co. | 541 | --- | --- |
| Sheffield Building Corp. | 7,852 | 4,027 | --- |
| Sheffield Construction & Engineering | --- | 555 | --- |
| Sheffield Theatre Co. | 555 | 555 | 832 |
| Sheldan, H. D., Inc. | --- | 4,666 | --- |
| Sheldon School, The | --- | 1,110 | 1,665 |
| Sheldrake Hotel Co. | 549 | --- | --- |
| Shelhamer Cartage Co. | --- | --- | 100 |
| Shelmar Corp. | --- | 1,110 | 11,100 |
| Shenandoah Auto Livery, Inc. | 157 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Schukraft Building Corp. | --- | --- | $555 |
| Schulein Corp. | $214 | --- | 555 |
| Schulz Korrect Way Kleaners, Inc. | 22,089 | $1,110 | --- |
| Schuttler Co., Peter, | --- | 15,000 | 2,700 |
| Schwartz, Joseph, Inc. | --- | 286 | 1,110 |
| Schwartz Boston Fancy Steam Dye House | 1,646 | --- | --- |
| Schwartz, August, Boston Fancy Steam House | --- | --- | 100 |
| Schwartz Bros. Storage and Van Co., Inc. | 1,500 | --- | 1,665 |
| Scientific Exhibitions, Inc. | 2,775 | 2,775 | --- |
| Scott Bldg. | --- | --- | 555 |
| Scott Realty Co. | --- | 22,268 | 18,085 |
| Scull, E. H. Co., Inc. | --- | --- | 184 |
| Seabord Petroleum Co. | 5,000 | --- | --- |
| Seagrove, G. A., Co., The | 2,599 | 3,290 | 4,935 |
| Sear, A. T. and Son, Inc. | 305 | 1,110 | --- |
| Seaton and Scott, Inc. | 5,550 | --- | --- |
| Sea Travel Enterprises, Inc. | --- | --- | 11,100 |
| Seaver Exterminating Systems, Inc. | --- | 100 | 555 |
| Securities Service Corp. | 1,387 | 1,387 | 2,080 |
| Securities Investment Corp. | --- | 555 | --- |
| Security Acceptance Corp. | --- | --- | 100 |
| Security Audit Co. of Illinois | 669 | 334 | --- |
| Security Finance Co. of Chicago | 75,000 | --- | --- |
| Security Funeral Co. of Chicago | 1,387 | 1,412 | 3,974 |
| Security Holding Corp. | 555 | --- | --- |
| Security Realization Co. | 869 | 111 | --- |
| Security Realty Investments, Inc. | 462 | 1,443 | 1,748 |
| Security Roofing and Siding Co. | 2,775 | --- | 245 |
| Security Trust and Deposit Co. | --- | 5,550 | 8,325 |
| Sederholm, M. M., and Co., Inc. | 5,550 | 5,550 | --- |
| Seeberger, Joseph., and Co. | 11,100 | --- | 276 |
| Seegren, G. E., Realty Co. | 370 | 505 | 758 |
| Seeley Manor Hotel Co. | 496 | 273 | 218 |
| Sehl Advertising Agency, Inc. | 2,539 | 6,413 | 8,600 |
| Seiwert, M. J. Cartage Co. | --- | 826 | 1,239 |
| Selan's School of Beauty Culture, Inc. | --- | 2,125 | --- |
| Selan's System of Beauty Culture, Inc. | --- | 1,345 | --- |
| Selected Investments Co. | 2,302 | 13,875 | 20,812 |
| Sellers Service, Inc. | 5,223 | --- | --- |
| Selvair Broadcasting System, Inc. | --- | --- | 323 |
| Selz and Southman, Inc. | 6,660 | 1,661 | 2,311 |
| Senate Building Corp. | 370 | 370 | --- |
| Seng, V., Teaming Co. | 4,200 | 6,328 | --- |
| Seng Terminal Warehouse Co. | 1,205 | 1,864 | 658 |
| Seng Waterway Warehouse Co. | 380 | 924 | 1,386 |
| Sergeant, Mitchell and Mathis, Inc. | 1,591 | --- | --- |
| Service Advertising Co. | --- | 555 | 555 |
| Service Building Corp. | 12,180 | 697 | 328 |
| Service Cartage Co. | 414 | --- | --- |
| Service Contracting Co., Inc. | --- | --- | 1,387 |
| Service Decorating Co. | 461 | 691 | 1,037 |
| Service Finance Co., Inc. | --- | --- | 555 |
| Service Surveying and Engineering Co. | 326 | 127 | 1,756 |
| Service Travel Bureau, Inc. | 555 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Sherbro Bldg. Corp. | $1,110 | --- | --- |
| Sheridan, L. J., and Co. | 1,776 | $1,704 | $1,873 |
| Sheridan Albion Bldg. Corp. | 2,775 | --- | --- |
| Sheridan Aldine Garage Corp. | 1,387 | 1,387 | 1,387 |
| Sheridan Auto Park, Inc. | 150 | 225 | --- |
| Sheridan Beach Hotel Corp. | --- | 2,775 | 2,775 |
| Sheridan Eastwood Hotel Co. | 8,325 | 5,000 | --- |
| Sheridan, Farwell and Morrison, Inc. | 5,550 | 5,550 | 8,325 |
| Sheridan and Irving Building Corp. | --- | --- | 1,110 |
| Sheridan Investment Co. | 8,637 | --- | --- |
| Sheridan Lake View Building Corp. | --- | 555 | 722 |
| Sheridan Laundry, Ltd. | --- | --- | 555 |
| Sheridan Park Hotel Co. | --- | 5,550 | --- |
| Sheridan Recreation Co. | 1,665 | --- | --- |
| Sheridan Safe Deposit Co. | 253 | 168 | 252 |
| Sheridan Storage Co. | 544 | 346 | --- |
| Sheridan, T. A., and Co. | 6,105 | --- | --- |
| Sherman, Ralph J., Inc. | 5,550 | 273 | 173 |
| Sherman Cartage Co. | --- | 5,550 | 5,550 |
| Sherman-Clark Corp. | 2,775 | --- | --- |
| Sherman Motor Delivery Co. | 5,550 | --- | --- |
| Sherman Towel Service Corp. | 555 | 832 | 1,248 |
| Sherrit and Co. | 495 | --- | --- |
| Sherwin Mansions Building Corp. | --- | 555 | 833 |
| Sherwood Music School | 7,026 | --- | --- |
| Shillinglaw, David L., and Co. | 1,884 | 1,920 | 3,196 |
| Shimonek, Stephen, Inc. | --- | 2,775 | 2,775 |
| Shippers Dispatch, Inc. | 2,930 | 7,410 | 11,115 |
| Shippers Union Freight Terminal | 13,875 | --- | --- |
| Shirley Amusement Co. | 4,253 | 6,380 | 9,570 |
| Shoe Rebuilding Service, Inc. | 22,200 | --- | --- |
| Shop Equipment Finance Corp. | --- | 1,415 | --- |
| Shoppers Garage Co. | 832 | --- | --- |
| Shoreham Hotel Building Corp. | 11,100 | --- | --- |
| Shoreland Realty Co. | 8,325 | 8,325 | 6,880 |
| Shoukair, D. H. | 212 | 313 | 470 |
| Shur Deth Exterminating Co., Inc. | 301 | 458 | 266 |
| Shur, Nathan, Realty Corp. | 5,550 | --- | 5,550 |
| Shuster, Alfred, Inc. | 5,550 | 5,550 | --- |
| Sickle, Heath, Nast and Co. | 20,928 | --- | --- |
| Sidney, Arthur, Corp. | --- | 2,220 | 2,775 |
| Sidney, Robert Building Corp. | 255 | --- | --- |
| Siebel Institute of Technology, Inc. | 1,623 | 2,181 | 2,790 |
| Siebold Storage and Moving Co. | 1,387 | --- | --- |
| Siegel Motors, Inc. | 5,550 | --- | --- |
| Signal Amusement Corp. | --- | --- | 370 |
| Silberman Foundation, Inc. | --- | --- | 148 |
| Silberman, Pearl, Realty Co., Inc. | 5,550 | 5,550 | --- |
| Siler, Inc. | --- | --- | 555 |
| Silhouette Hair Shop, Inc. | --- | 400 | 398 |
| Sills, Troxell and Minton, Inc. | 5,454 | --- | --- |
| Silverberg Catering, Inc. | 8,325 | --- | --- |
| Silver Flyer Petroleum Co. | 6,660 | 6,660 | --- |
| Silverman Advertising, Inc. | 1,110 | 1,665 | --- |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Silverstein Building Corp. | --- | $1,110 | $1,110 |
| Silverton Service Station, Inc. | $555 | 832 | 1,110 |
| Simmill Theatre Co. | --- | 555 | 136 |
| Simmonds and Simmonds | 3,620 | 4,136 | 5,340 |
| Simmons, L. E., and Co. | 100 | 150 | --- |
| Simon, I. J., and Co., Inc. | 555 | --- | --- |
| Simon and Resnick Co. | 555 | 832 | 1,248 |
| Simplex Metal Housing Corp. | --- | 1,110 | 1,665 |
| Simpson Travel Service, Inc. | --- | --- | 2,775 |
| Singer Service Corp. | 185 | 623 | 370 |
| Sinkus and Co. | 1,500 | --- | --- |
| Sipchen, R. J., Amusement Corp. | --- | 149 | 504 |
| Site of Fort Dearborn Bldg. Corp. | 10,000 | --- | 56,976 |
| Six Day Roller Race, Inc. | 5,550 | 5,550 | 555 |
| Six North Clark Street Building Corp. | 555 | 5,550 | 555 |
| 618 Sheridan Square Bldg. Corp. | 11,100 | --- | --- |
| 618-22 So. Austin Blvd. Bldg. Corp. | --- | --- | 555 |
| Six-fifteen W. Madison Theatre Corp. | 4,440 | 4,440 | 555 |
| 657 Buena Building Corp. | 1,110 | --- | --- |
| 657 W. 63rd Building Corp. | 3,330 | 555 | --- |
| 644 Diversey Parkway Corp. | 6,120 | 959 | 441 |
| 600 Wabash-Harrison Building Corp. | --- | 5,550 | --- |
| 674 Diversey Parkway Bldg. Corp. | --- | --- | 555 |
| 16 So. Halsted Theatre Co. | 370 | 555 | 555 |
| Sixteen-Hundred Hinman Ave. Bldg. Corp. | --- | --- | 555 |
| 1617 Hinman Ave. Bldg. Corp. | 5,550 | --- | --- |
| 1620 So. Harding Ave. Bldg. Corp. | --- | --- | 555 |
| 1627 Humboldt Blvd. Bldg. Corp. | --- | 555 | --- |
| 1635 E. 79th St. Bldg. Corp. | --- | --- | 555 |
| 1614-16 So. Wabash Ave. Bldg. Corp. | --- | 555 | --- |
| 16th and California Bldg. Corp. | --- | 555 | 555 |
| Sixteenth Street Bldg. Corp. | --- | --- | 555 |
| 16th and Kildare Service Station, Inc. | --- | --- | 1,110 |
| 6409 S. Halsted St. Building Corp. | 2,775 | 2,775 | 2,775 |
| Six-Twelve Scott St. Corp. | 3,496 | 3,496 | --- |
| 628 N. Wells St. Bldg. Corp., The | --- | --- | 555 |
| 624-630 S. State St. Bldg. Corp. | --- | 1,110 | --- |
| 624 W. 61st St. Bldg. Corp. | --- | 555 | --- |
| 677 North Clark Bldg. Corp. | 5,550 | 1,110 | --- |
| Sixty-eighth St. Garage Co. | 2,775 | --- | --- |
| 6800 Cottage Grove Ave. Bldg. Corp. | 1,387 | 1,387 | --- |
| 6810 Wentworth Ave. Bldg. Corp. | 4,440 | --- | --- |
| 6817 Crandon Ave. Bldg. Corp. | --- | --- | 555 |
| 6829 North Clark Street Bldg. Corp. | 11,100 | --- | --- |
| 6011 So. State St. Bldg. Corp. | --- | --- | 555 |
| 61st and Cermak Road Bldg. Corp. | --- | --- | 555 |
| Sixty First and Drexel Bldg. Corp. | 555 | 555 | 555 |
| 61st and Kedzie Building Corp. | --- | 5,550 | --- |
| 6531 Woodlawn Bldg. Corp. | --- | --- | 555 |
| 6441 So. Halsted St. Bldg. Corp. | 4,995 | --- | --- |
| 6447 So. Halsted St. Bldg. Corp. | 4,995 | --- | --- |
| 6449 So. Halsted St. Bldg. Corp. | --- | --- | 555 |
| 6437-39 Cottage Grove Ave. Bldg. Corp. | 5,550 | 5,550 | --- |
| 6970 No. Clark St. Corp. | --- | 1,110 | 1,110 |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Smith, Jim, Inc. | --- | --- | $398 |
| Smith, Leathem D., Steamship Co. | --- | --- | 555 |
| Smith, Livery H., Inc. | --- | --- | 1,387 |
| Smith-Starrett School for Girls, Inc. | --- | $3,700 | --- |
| Smith, Sidney, Corp. | $370 | --- | --- |
| Smith-Swanson and Co. | --- | 937 | 1,406 |
| Smith, Thomas C., Inc. | --- | 343 | 337 |
| Smith's Hi-Grade Laundry, Inc. | 13,875 | --- | --- |
| Smyth Realty Co. | --- | 1,110 | 555 |
| Snow Church and Co. | 5,550 | 238 | 1,110 |
| Snow White Wet Wash Laundry | 11,100 | 11,100 | --- |
| Snyder, C. W., Co. | --- | --- | 630 |
| Snyder, Walton, and Co. | 1,579 | 3,311 | --- |
| Society Cleaners and Dyers, Inc. | --- | 2,775 | 1,061 |
| Solomon, Edward J., Inc. | 1,110 | 155 | 1,110 |
| Solomon, Harry W., Inc. | --- | 3,700 | 5,550 |
| Solvotone Co., Inc., The | --- | 2,775 | 2,775 |
| Somerset Garage Co. | 2,775 | --- | --- |
| Sommerud Bros., Inc. | 246 | --- | --- |
| Sontag Bros. Inc. | 549 | 552 | 391 |
| Sorenson, A. K., Building Corp. | --- | 555 | 555 |
| Sorenson, N. C., Motor Express Co. | --- | --- | 372 |
| Sossman, Landis Scenic Corp. | 555 | --- | --- |
| Sound Amusement Corp. | 5,550 | --- | --- |
| Source Research Council, Inc. | 1,110 | 1,665 | 2,497 |
| South Ashland Investment Co. | 11,100 | --- | --- |
| South Central Bond and Mortgage Co. | 26,085 | --- | --- |
| South Central Check Exchange, Inc. | 565 | 996 | 1,274 |
| South Central Safe Deposit Co. | 555 | 100 | --- |
| South Central State Securities Co. | 14,374 | 1,041 | --- |
| South Chicago Body Works, Inc. | 264 | --- | --- |
| South East Corner 59th and Morgan St. Bldg. Corp. | --- | 555 | 833 |
| Southeastern Illinois Gas Co. | 1,818 | 1,526 | 5,347 |
| South East Safety Deposit Co. | --- | 1,025 | 1,907 |
| South End Cleaners and Dyers, Inc. | --- | 6,660 | --- |
| South End Warehouse Co. | 306 | 386 | 177 |
| Southern Limited, Inc. | 12,162 | 16,866 | 17,651 |
| Southern States Minerals Co. | 5,550 | --- | --- |
| Southern Street Railway Co. | 129,082 | 136,366 | 149,910 |
| Southgate Hotel Co. | --- | 100 | 255 |
| South Loop Parking Station | --- | 2,775 | 2,775 |
| Southmoor Laundry Co. | 6,660 | 6,660 | 6,660 |
| Southport Amusement Co. | 3,330 | 4,995 | 4,995 |
| South Shore Co., The | 2,052 | 1,520 | 2,308 |
| South Shore Bedding Co., Inc. | --- | --- | 1,110 |
| South Shore DeLuxe Laundry | 1,618 | 867 | 1,301 |
| South Shore Dental Laboratory, Inc. | 100 | --- | --- |
| South Shore Garages, Inc. | 368 | 282 | 325 |
| South Shore Hospital | --- | --- | 1,110 |
| South Shore Laboratories, Inc. | --- | 5,550 | 5,550 |
| South Shore Painting and Decorating Co. | 462 | --- | 1,665 |
| South Shore Patrol Service, Inc. | --- | --- | 5,550 |
| South Shore Realty Co. | --- | 2,775 | --- |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| Sixty Ninth & Union Building Corp. | --- | $555 | $555 |
| Sixty Second & Green Bldg. Corp. | --- | --- | 555 |
| Sixty Seven Hundred Crandon Ave. Building Corp. | $12,696 | 5,000 | --- |
| 6747 Paxton Ave. Building Corp. | --- | 375 | 555 |
| 6611 S. Halsted St. Building Corp. | 3,330 | --- | --- |
| 6651 Greenview Building Corp. | 555 | --- | 555 |
| 6654 Glenwood Ave. Building Corp. | --- | --- | 555 |
| 6655 Minerva Building Corp. | --- | --- | 555 |
| 6655 Woodlawn Building Corp. | --- | --- | 555 |
| 6614-16 S. Halsted St. Building Corp. | --- | --- | 555 |
| 6605 S. Halsted St. Building Corp. | 3,330 | --- | --- |
| 6619 Stewart Ave. Operating Co., Inc. | 100 | --- | --- |
| 6300 W. 22nd St. Building Corp. | 4,995 | 4,995 | 555 |
| 6315 N. Artesian Ave. Building Corp. | --- | --- | 555 |
| 6343 N. California Building Corp. | 2,664 | 2,664 | --- |
| 6343 N. Troy Building Corp. | --- | 1,110 | --- |
| 6319 S. Halsted St. Building Corp. | 6,993 | 4,789 | --- |
| Sixty Three Thirty S. Halsted St. Building Corp. | --- | --- | 12,486 |
| 6336 Roosevelt Rd. Building Corp. | 1,186 | 1,186 | --- |
| 6333-6339 Harper Ave. Bldg. Corp. | --- | --- | 555 |
| 6322 S. Halsted St. Bldg.Corp. | 11,087 | 8,431 | --- |
| 6253-55 Harper Ave. Bldg. Corp. | 5,550 | --- | --- |
| Sixty Third L. Building Corp. | 5,550 | 5,550 | --- |
| Sixty Third St. Theatre Corp. | 990 | 1,485 | 2,227 |
| Sixty Third & Halsted Realty Corp. | --- | --- | 252 |
| Sixty Third & Halsted Theatre Co. | --- | 2,775 | 2,775 |
| Sixty Third & Hermitage Bldg. Corp. | 10,000 | 10,000 | --- |
| Sixty Third South Park Corp. | --- | --- | 555 |
| Sixty Third Stony Bldg. Corp. | --- | --- | 555 |
| Sixty Third & Talmaze Service Station, Inc. | --- | --- | 555 |
| 6020 Drexel Bldg. Corp. | 5,550 | --- | --- |
| 6802 Prairie Ave. Corp. | --- | 5,000 | --- |
| Skala, R. J., Co. | 577 | 254 | 266 |
| Sky Harbor, Inc. | 946 | --- | --- |
| Sky Lines, Inc. | 5,550 | 5,550 | --- |
| Sleepy Hollow Memorial Park, Inc. | 350 | --- | --- |
| Sleininger, Inc. | --- | 2,775 | --- |
| Sligh & Salkin | 2,775 | 2,775 | 4,162 |
| Sligh & Tyrell | --- | --- | 555 |
| Slovene Labor Center, Inc. | --- | --- | 4,357 |
| Small, Spencer, Brewer, Inc. | 3,296 | 5,305 | 3,995 |
| Smalley Properties, Inc. | --- | --- | 13,875 |
| Smart & Coloe, Inc. | 4,254 | --- | --- |
| Smith & Co., C. L. O. | --- | 523 | 785 |
| Smith, Edward B., & Co., Inc. | 35,569 | 43,385 | 34,555 |
| Smith, L. M., & Bros. Agency & Loan Co. | 832 | --- | --- |
| Smith & Brown Engineers, Inc. | 725 | --- | --- |
| Smith & Peurye, Inc. | 5,550 | 5,550 | 5,550 |
| Smith Cartage Co. | 452 | 315 | 555 |
| Smith, Ployd, Aerial Equipment Co. | 370 | 1,960 | 2,169 |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| South Shore Safety Deposit Co. | $664 | --- | --- |
| South Shore School of Music | 1,387 | --- | --- |
| South Shore Service Station, Inc. | --- | $128 | $205 |
| South Shore View Bldg. Corp. | --- | --- | 2,775 |
| South Side Agency & Loan Corp. | 2,227 | 247 | --- |
| South Side Fireproof Storage, Inc. | 489 | 734 | --- |
| South Side Laundry Co. | 1,434 | --- | --- |
| South Side Management Co. | 490 | 167 | 555 |
| Southtown Hospital Corp. | --- | 1,303 | --- |
| South Town's Laundry | 490 | 735 | 1,103 |
| South State St. Bldg. Corp. | 36,222 | --- | --- |
| South Suburban Motor Coach Co. | 54,112 | --- | --- |
| Southtown Finance Corp. | 7,593 | --- | --- |
| Southtown Health Assoc. | 555 | --- | --- |
| South Water Market Garage Co. | 32,467 | 32,467 | 33,300 |
| Southway Hotel Corp. | --- | --- | 115 |
| Southway Investment Co. | 1,110 | 403 | 605 |
| Southway Theatre Corp. | 832 | 832 | --- |
| South West Auto Wash. Co. | 2,775 | 2,775 | --- |
| Southwest Bowling Alleys, Inc. | 555 | 832 | 1,248 |
| S. W. Corner Peterson & Artesian Aves. Bldg. Corp. | --- | 12,099 | 1,110 |
| South Western Realty Co. of Chicago | --- | 2,775 | --- |
| Southwest Securities Co. | --- | 3,700 | --- |
| Soutsos Decorating Co. | --- | 1,110 | 1,110 |
| Sovereign Amusement Co. | 370 | 370 | 555 |
| Soyotte Bread Products Co. | --- | --- | 1,065 |
| Spahn, J., & Co. | --- | 100 | 100 |
| Spalding Research Laboratories, Inc. | --- | --- | 300 |
| Span-America Merchandise Dispatch, Inc. | --- | 1,110 | 555 |
| Spangler's, Dr., Wade Health Institute, Inc. | 100 | 204 | 555 |
| Spartan Garage, Inc. | 2,775 | 2,775 | --- |
| Spa Sales Co., Inc. | 156 | 234 | --- |
| Spaulding-Bryn Mawr Bldg. Corp. | 3,040 | 4,560 | --- |
| Spaulding-LeMoyne Corp. | --- | --- | 555 |
| Spaulding & Milwaukee Bldg. Corp. | --- | 5,550 | --- |
| Speedometer & Clock Co., Inc. | --- | 832 | 832 |
| Speedway Excavating & Crane Service. Inc. | --- | 3.462 | 5.193 |
| Speedway Motor Truck Service, Inc. | 2,308 | --- | --- |
| Speer, Stanton H., & Co., Inc. | 529 | --- | --- |
| Spiegel, F. W., Corp. | 666 | 666 | --- |
| Spooner & Merrill, Inc. | --- | 102 | 2,135 |
| Sportland, Inc. | --- | 555 | 555 |
| Square Cleaners, Inc., The | 5,550 | --- | --- |
| Square Deal Linen Supply Co. | 3,330 | --- | --- |
| Square Deal Plumbing & Heating Supply House | 555 | --- | --- |
| Stack-Goble Advertising Agency | 54,396 | 54,396 | 55,500 |
| Stadium Auto Service Co. | 555 | --- | 555 |
| Stadium Co. | 360 | 1,918 | 3,836 |
| Stadium Operating Corp. | --- | 555 | --- |
| Stadler Photographing Co. | 459 | 3,160 | 3,098 |
| Standard Acceptance Corp. | 2,775 | --- | --- |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEAR 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Standard Adjustment Co. | $155 | --- | --- |
| Standard Agency of Chicago, Inc. | 457 | $457 | --- |
| Standard Analytical Service, Inc. | 100 | --- | --- |
| Standard Automotive Equipment Co. | 1,160 | 1,421 | $590 |
| Standard Auto Parking Station, Inc. | 5,550 | 214 | 340 |
| Standard Burglar Alarm Co., Inc. | 100 | 133 | 100 |
| Standard Discount Co., Inc. | --- | 1,425 | 2,138 |
| Standard Film Corp. | --- | --- | 555 |
| Standard Finance Corp. | --- | --- | 6,880 |
| Standard Income Shares, Inc. | --- | --- | 3,330 |
| Standard Inspection Service, Inc. | 11,076 | 16,614 | 24,921 |
| Standard Laundry Co. | 100 | --- | --- |
| Standard Lending Libraries, Inc. | 2,775 | 2,775 | --- |
| Standard Live Stock Commission Co. | 2,654 | 582 | 873 |
| Standard Management Co. | --- | 2,775 | 2,775 |
| Standard Motors Service, Inc. | 555 | --- | --- |
| Standard Realty and Mortgage Co. | --- | --- | 1,564 |
| Standard Show Card Service, Inc. | 29,859 | 29,859 | 50,227 |
| Standard Theatre Co. | 7,875 | 5,818 | --- |
| Standard Silica Corp. | --- | 50,000 | --- |
| Standard Window Cleaning Co. | 768 | 1,152 | 1,728 |
| Stanley Securities, Inc. | 315 | --- | 152 |
| Stanton Realty Co., Inc. | --- | 555 | --- |
| Star City Laundry Co. | --- | --- | 1,943 |
| Star Cleaners and Dyers | 2,775 | --- | 1,992 |
| Star Garter Theatre Co. | 2,220 | --- | 555 |
| Star Theatre, Inc. | --- | --- | 6,660 |
| Star West Cartage Co., Inc. | 111 | 231 | 832 |
| Star West Garage, Inc. | 2,775 | --- | --- |
| Starkweather and Shepley, Inc. | 775 | 1,006 | 993 |
| Starrett Building Co. | 185 | --- | --- |
| State and Cedar Building Corp. | 20,535 | --- | --- |
| State Amusement Corp. | --- | 555 | 555 |
| State Auto Finance Corp. | --- | 5,550 | 8,325 |
| State Chestnut Co. | 1,110 | --- | 5,550 |
| State Legal Loan Co. | 1,110 | --- | --- |
| State Management Corp. | 1,665 | --- | --- |
| State Realty, Inc. | --- | 1,665 | --- |
| State Safe Deposit Co. | --- | --- | 555 |
| State Street Burlesque Co. | 5,550 | --- | --- |
| State Street Stadium Garage Co. | 555 | --- | --- |
| State Street Theatre Co. | 1,500 | --- | --- |
| Stavan Building Corp. | 5,550 | --- | --- |
| Steam and Combustion Co. | --- | --- | 109 |
| Steam and Combustion Engineers, Inc. | --- | 118 | --- |
| Steam-Motor Terminal Corp. | 555 | --- | --- |
| Steif, B. Leo., and Co., Inc. | --- | --- | 352 |
| Stein Decorating Co. | 1,110 | 1,110 | 1,110 |
| Stein, M. Hotel Co. | 1,110 | 2,775 | --- |
| Steinbach and Tackett, Inc. | --- | --- | 1,387 |
| Steinbach Investment Co. | 5,550 | --- | --- |
| Steinberg, Edward P., Inc. | 2,220 | 2,220 | 3,330 |
| Steinbock and Alexander, Inc. | 714 | 261 | 181 |
| Steinborn, Edward, Inc. | --- | 555 | 832 |

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Straus Securities Corp. | $46,041 | $46,041 | $83,250 |
| Strauss, Charles, and Co. | 13,875 | --- | --- |
| Strauss, C. L., Investment Co. | 13,875 | --- | --- |
| Strauss Engineering Corp. | --- | --- | 5,550 |
| Street Lighting Service Co., Inc. | 5,550 | 543 | 530 |
| Streeter Hospital of Chicago | 10,000 | --- | --- |
| Streeterville Cinema, Inc. | 2,775 | 5,550 | 8,325 |
| Strom, Carlson and Aluer, Inc. | 5,550 | 8,325 | --- |
| Strong, Gordon and Co. | 50,000 | 8,596 | 11,120 |
| Strong, C. D. Merchandising System | 1,110 | 1,665 | 2,497 |
| Strong, Mark D., Building Corp. | --- | 1,110 | --- |
| Struck Equipment and Supply Corp. | --- | 341 | 145 |
| Stuart, Wm. R., and Co. | 10,429 | 27,750 | 27,750 |
| Stuart Building Corp. | --- | --- | 555 |
| Studio Building Corp. | --- | --- | 555 |
| Studio, Martha Woollett, Inc. | 555 | 100 | 555 |
| Studio of Beauty | 5,550 | --- | --- |
| Stults, E. E. Realty Co. | 5,550 | --- | --- |
| Submarine Exhibitors Co. | 555 | --- | --- |
| Suburban Finance Co. | --- | 11,100 | --- |
| Suburban Realty Loan Agency, Inc. | --- | --- | 19,713 |
| Suburban Securities Co. | --- | --- | 100 |
| Subway Construction Co. | 555 | --- | --- |
| Subway Engineering Co. | 296 | 555 | 833 |
| Suchard System, Inc. | 555 | 555 | --- |
| Sudgen, J. L. Advertising Co. | 6,362 | --- | --- |
| Sugarman, Louis, and Sons, Inc. | 8,325 | 186 | --- |
| Sukys-Doody-Antonisen, Inc. | 303 | 270 | 562 |
| Sullivan, E. J. and Co. | 7.161 | 3,523 | --- |
| Sullivan, J. B. and Bros. | 440 | 459 | 689 |
| Summe, Ray W., and Co. | 555 | 832 | 2,775 |
| Summer Homes, Inc. | 5,550 | --- | --- |
| Summerdale Garage, Inc. | 293 | 220 | 220 |
| Summit Engineering Co. | --- | 2,775 | 2,775 |
| Sun Photo Service Corp. | 1,425 | 283 | 832 |
| **Sunair Corp.** | 22,200 | --- | --- |
| Sundstrom and McGuire Fire Proof Storage | 2,775 | --- | --- |
| Sunn-Rae Hand Laundry, Inc. | 555 | 555 | --- |
| Sunnyside Building Corp. | 2,998 | 3,555 | 5,333 |
| Sunnyside Theatre Corp. | 2,167 | 3,251 | 6,660 |
| Sun Ray Cleaners, Inc. | --- | --- | 858 |
| Sun Real Estate Corp. | --- | --- | 2,220 |
| **Sunset Ridge** Real Estate Improvement Corp. | 2,775 | --- | --- |
| Sunshine Cleaners, Inc. | --- | 2,775 | 2,775 |
| Super Attractions, Inc. | 5,550 | --- | --- |
| Super Service Oil Co. | 555 | 832 | --- |
| Superior Building Corp. | 402 | --- | --- |
| Superior **Credit Exchange**, Inc. | 2,775 | --- | --- |
| Superior Investment Co. | 1,586 | --- | --- |
| Superior Pictures, Inc. | --- | 555 | 1,110 |
| Superior Sales Co., Inc. | 2,545 | --- | --- |
| Superior Theatres Corp. | 555 | --- | --- |
| Super-Process Cleaners, Inc. | --- | --- | 11,100 |
| Supra Corp., The | --- | --- | 20,095 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Steinite Laboratories Co. | $5,550 | $8,325 | $8,325 |
| Stelman School of Music, Dancing and Dramatic Art, Inc. | --- | 2,775 | --- |
| Stensgaard, W. L., and Associates, Inc. | 7,706 | 782 | 1,199 |
| Stephens Agency, Inc. | 17,187 | --- | --- |
| Stephens Realty Co., The | --- | --- | 777 |
| Sterling Advertising Agency, Inc. | 555 | 832 | 555 |
| Sterling Apartments Building Corp. | --- | --- | 555 |
| Sterling Bond and Mortgage Co. | 3,135 | --- | --- |
| Sterling Cleaners and Dyers, Inc. | 2,220 | 2,220 | --- |
| Sterling Garage Co. | 158 | --- | 370 |
| Sterling, Ray T., and Co. | 2,967 | --- | --- |
| Sterling Systems, Inc. | 1,387 | --- | --- |
| Sterling System Laundry, Inc. | --- | --- | 303 |
| Sterling Theatre Co. | --- | 2,775 | --- |
| Sterne and Son Co. | 2,775 | 16,095 | 10,686 |
| Stern-Freed and Associates, Inc. | --- | 555 | --- |
| Stevens, Gross Studios, Inc. | --- | 345 | --- |
| Stevens, Jewell F., Co. | 1,109 | --- | --- |
| Stevenson, Inc. | --- | 1,089 | --- |
| Stevenson, John A., Agency | --- | --- | 5,550 |
| Stewart Apartment Bldg. Corp. | --- | 555 | 832 |
| Stewart Building Corp. | 1,110 | --- | --- |
| Stewart Co., The | --- | --- | 6,475 |
| Stewart-Keator-Kessberger and Lederer, Inc. | 249 | 1,665 | --- |
| Stitch, Nick and Co. | 1,445 | 2,168 | 3,252 |
| Stock Transfer Corp. | 1,896 | 3,530 | --- |
| Stock Yards Mortgage Co. | 2,787 | 5,550 | 8,325 |
| Stock Yards Safety Deposit Co. | 220 | --- | --- |
| Stock Yards Transit Co. | 2,775 | 4,162 | --- |
| Stockholders Securities Corp. | --- | 3,098 | 1,719 |
| Stock F. H., and Repertory Corp. | --- | 555 | --- |
| Stockholm-Harmon, Inc. | 555 | --- | --- |
| Stockholm Health Institute, Inc. | 1,110 | --- | --- |
| Stockholm Laundry Co. | --- | --- | 2,418 |
| Stockman's Live Stock Commission Co. | 333 | 100 | 137 |
| Stockton, Joseph, Transfer Co. | 111 | --- | --- |
| Stoffels, Edgar O., Co., Inc. | --- | 847 | 441 |
| Stokes-Woolf and Co., Inc. | --- | --- | 178 |
| Stone, S. O., and Co. | 302 | 100 | --- |
| Stoneleigh Building Corp., The | 11,100 | --- | --- |
| Stone's Beauty Shop | 1,087 | --- | --- |
| Stone's Bonded Distributing Service, Inc. | 13,875 | 446 | --- |
| Stonewall Agency, Inc. | 2,682 | --- | --- |
| Stony Island Hotel Corp. | --- | --- | 11,100 |
| Stork Diaper Laundry Service, Inc. | --- | --- | 1,665 |
| Stout Plastering Co. | --- | --- | 342 |
| Stow-A-Grain Production, Inc. | --- | 555 | 832 |
| Stowell, Frank H., Co. | 5,550 | 8,325 | --- |
| Strabane Apartments Corp. | --- | --- | 555 |
| Strand Family Laundry Co. | --- | 555 | 555 |
| Stratford Building Corp. | 2,775 | --- | --- |
| Stratford Hotel Corp. | 7,400 | 11,100 | 3,330 |
| Stratford Motor Sales Co. | 1,110 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Supreme Audit Co. | $1,387 | --- | --- |
| Supreme Liberty Northeastern Co. | 7,274 | $100 | $2,304 |
| Supreme Tire and Auto Supply Co. | 5,550 | 5,550 | --- |
| Supreme Wet Wash Laundry Co. | 12,264 | 17,427 | 1,742 |
| Surface Garage Corp. | 410 | 258 | 275 |
| Surf Building Corp. | --- | --- | 555 |
| Susman Real Estate Improvement Corp. | 555 | --- | --- |
| Sutherland, Incorporated | --- | 873 | 1,310 |
| Sutherland Hotel Co. | 5,550 | --- | --- |
| Sutton and Peterson, Inc. | 1,770 | 280 | 300 |
| Swan, Lorish and Caspers, Inc. | --- | 1,592 | 1,543 |
| Swan Wet Wash Laundries Co. | 205 | --- | 2,830 |
| Swanson and House, Inc. | 739 | 139 | 578 |
| Swanstrom Express and Storage | 167 | 259 | 150 |
| Swenson, Hilmer V., Co. | 4,427 | 707 | --- |
| Swartz Realty Co. | --- | 555 | 832 |
| Swirl Shop, The, Inc. | 12,210 | 12,210 | 12,210 |
| Sybil Gold Mines Limited | 10,000 | 5,000 | --- |
| Sylvia Building Corp. | 5,550 | 5,550 | 5,550 |
| T. G. Real Estate Improvement Corp., The | 5,000 | --- | --- |
| T. W. C. Trading Corp. | 39,640 | 59,460 | --- |
| T. W. T. Freight Lines, Inc. | 2,775 | --- | --- |
| Tackett and Callner, Inc. | 2,775 | --- | --- |
| Taft Contracting Co. | 155 | --- | 1,026 |
| Tai Shing Building Corporation | 11,100 | 5,000 | --- |
| Talbott and Co., Inc. | --- | 353 | 183 |
| Talky Tyre Co. | --- | 1,110 | 11,100 |
| Tanel Investment Co. | 11,100 | 16,650 | 24,975 |
| Tarr, W. W., and Co. | 555 | 2,775 | 2,775 |
| Tarsitano, Inc. | 712 | --- | --- |
| Taube, Inc. | 1,110 | 1,110 | --- |
| Tavalin Realty Co. | 1,637 | --- | --- |
| Tax Appraisers, Inc. | 265 | 411 | 607 |
| Taxy Talky Tyres, Inc. | --- | 11,100 | 11,100 |
| Taylor, Earl, Enterprises, Inc. | 693 | --- | --- |
| Taylor, Herbert S., and Co. | 5,550 | --- | --- |
| Taylor, James, J., and Co. | 5,550 | 5,550 | --- |
| Taylor, Duryea, and Co. | --- | --- | 615 |
| Tecalote Corporation | --- | 328 | --- |
| Technical Service Bureau, Inc. | 144 | 100 | --- |
| Tegtmeyer, P. V., Inc. | --- | --- | 2,775 |
| Teitel Films, Inc. | 803 | 1,205 | --- |
| Telraine Building Corp. | 577 | --- | --- |
| Temple Realty Corp. | 555 | 832 | --- |
| Tenness Ray Motor Co. | --- | 108 | --- |
| Tennyson, R. E. | 1,110 | 1,110 | --- |
| 1055-1057 Belmont Ave. Bldg. Corp. | 5,550 | 5,550 | 1,110 |
| 1030 N. Dearborn Bldg. Corp. | 20,535 | 10,000 | 555 |
| 1030 E. 46th St. Bldg. Corp. | --- | 555 | 555 |
| 1004-26 Loyola Avenue Bldg. Corp. | --- | --- | 555 |
| 1059 N. Rockwell Street Bldg. Corp. | --- | 555 | 555 |
| 1016 Wilson Ave. Hotel Co. | 555 | 620 | 100 |
| 1028-30 Byron St. Bldg. Corp. | --- | --- | 555 |
| Terman, S. E., and Co. | 582 | --- | 516 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Terminal Barber Shops, Inc. | $27,750 | $27,750 | $9,427 |
| Terminal Beauty Shop, Inc. | 5,550 | 5,550 | 1,416 |
| Terminal Building Corp. | --- | --- | 555 |
| Terminal Cartage Co. | 555 | 1,665 | 555 |
| Terminal Safe Deposit Co. | 152 | --- | --- |
| Terminals Bldg. Corp. | 2,220 | --- | --- |
| Terrace Park Casino Co. | --- | 370 | 555 |
| Terra Cotta Properties Corp. | --- | --- | 555 |
| Terry & Co. | --- | --- | 160 |
| Terwilliger, R. I., & Co. | 32,807 | 7,172 | --- |
| Tessmer, E. & Co., Inc. | 100 | --- | 555 |
| Teter, Lucius, & Co. | --- | 289 | --- |
| Thavius Band & Presentations, Inc. | 555 | --- | --- |
| Thaviu Productions, Inc. | --- | 555 | 832 |
| Theatre Amusement Co. | 555 | 1,480 | 1,480 |
| Theatre Booking Office, Inc. | --- | 370 | 555 |
| Theatres Clock Service, Inc. | 166 | --- | --- |
| Theatrical Enterprises, Inc. | 1,110 | 1,665 | 16,650 |
| Theatrical Poster Co. | 202 | --- | --- |
| Thebest Laundry & Cleaning Co. | 782 | --- | --- |
| Thelin & Thelin, Inc. | 233 | 111 | 100 |
| Thermal Products Finance Co. | 740 | 1,816 | 5,622 |
| Thibodeau, W. J., Motor Express | --- | 2,552 | 5,550 |
| Thiede Cartage Co., Inc. | 281 | 421 | --- |
| Three Markets Group, Inc. | --- | --- | 828 |
| Three Star Wet Wash Laundry, Inc. | --- | --- | 5,550 |
| 1340 W. 83rd Bldg. Corp. | --- | --- | 555 |
| 1340 S. Pulaski Rd. Corp. | --- | --- | 555 |
| 1340 E. 63rd St. Bldg. Corp. | 13,320 | --- | --- |
| 1350 N. Kedzie Ave. Bldg. Corp. | 11,211 | --- | --- |
| 1363 E. 53rd St. Bldg. Corp. | --- | --- | 555 |
| 1310 W. Jackson Hotel Corp. | --- | --- | 445 |
| 1320 N. State St. Bldg. Corp. | --- | 5,550 | --- |
| Thirteen, Twenty-six Hood Avenue Bldg. Corp. | --- | 3,341 | --- |
| 3815-25 Greenwood Avenue Bldg. Corp. | 1,110 | --- | --- |
| 3800 Lake Park Corp. | --- | --- | 555 |
| 3816 Wrightwood Bldg. Corp. | 555 | --- | --- |
| 3059 Wilson Avenue Bldg. Corp. | 555 | 555 | --- |
| 3457 Monroe Bldg. Corp. | 1,387 | --- | --- |
| 3449 Lawrence Ave. Corp. | --- | --- | 555 |
| 3443 N. Cicero Avenue Bldg. Corp. | 4,440 | 4,440 | 555 |
| 3435 Lawrence Bldg. Corp. | 11,100 | 1,110 | 555 |
| 3437 N. Cicero Ave. Bldg. Corp. | 3,330 | 3,330 | 555 |
| 3420-22 Dickens Avenue Corp. | 3,996 | 3,996 | --- |
| 3429 W. Monroe Bldg. Corp. | --- | --- | 555 |
| 3550-54 Ogden Bldg. Corp. | --- | --- | .555 |
| 3500 Linder Avenue Bldg. Corp. | --- | --- | 555 |
| 3519 Montrose Avenue Bldg. Corp. | --- | --- | 555 |
| 3538 N. Troy Bldg. Corp. | --- | --- | 555 |
| 3525 Broadway Bldg. Corp. | --- | --- | 555 |
| 3901 Adams St. Bldg. Corp. | 555 | 555 | 555 |
| 3966-3974 Vincennes Avenue Bldg. Corp. | --- | --- | 555 |
| 3912 Pine Grove Avenue Bldg. Corp. | 555 | --- | --- |
| 39th Street Bldg. Corp. | 555 | --- | --- |

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Tilden Bros. & Grannis, Inc. | $1,638 | $1,505 | $1,098 |
| Tinkham, Dr., Animal Hospital, Inc. | 2,728 | --- | --- |
| Tishler, I., Audit Co. | 711 | 263 | --- |
| Title Finance Co. | --- | 9,750 | 14,625 |
| Title Search Corp. | 2,220 | --- | 555 |
| Tittman-Kimbark Co. Agency & Loan Corp. | 1,800 | --- | --- |
| Tivoli Laundry Co. | 3,000 | 4,500 | 11,100 |
| Toale Appraisal Organization, Inc. | 1,132 | 2,170 | 501 |
| Tobin, James J., & Co. | 648 | 648 | --- |
| Today's Delivery, Inc. | 1,665 | 1,665 | --- |
| Toll Brothers Laundry | 8,525 | 447 | --- |
| Tolpin Studios, Inc. | 9,750 | 5,000 | --- |
| Tomaso, D. N., & Co. | 5,550 | --- | --- |
| Tom Boy Engine Co. | --- | --- | 555 |
| Tomy, Paul D., Inc. | --- | --- | 250 |
| Toplis & Harding, Inc. | 8,573 | 17,434 | 10,178 |
| Topps Storage Warehouses, Inc. | --- | --- | 289 |
| Torpe, August, Jr., & Co. | 1,402 | 1,449 | 1,280 |
| Torrence Cartage Co. | --- | --- | 555 |
| Tourist's Guide & Buying Assoc. | 222 | --- | --- |
| Tourtelot Co. | --- | 346 | 265 |
| Tower Finance Corp. | 36,788 | 23,841 | 25,031 |
| Tower Automobile | --- | --- | 2,775 |
| Tower Castles Bldg. Corp. | --- | --- | 555 |
| Tower Garage | --- | 343 | --- |
| Towerton Studios, Inc. | --- | 137 | --- |
| Town & Country Estates, Inc. | --- | --- | 2,775 |
| Town & Country Decorators, Inc. | 832 | --- | --- |
| Traction Loan Co. | --- | 4,367 | 2,335 |
| Trade Association Collection Service, Inc. | 1,110 | --- | --- |
| Trade Builders Corp. | 555 | 555 | --- |
| Trade Circular Co., Inc. | --- | --- | 163 |
| Traders Advertising Syndicate, Inc. | 2,775 | --- | --- |
| Traders Building Corp. | 7,500 | --- | --- |
| Traders Investment Co. | --- | --- | 11,100 |
| Traders Safety Building Corp. | 10,000 | --- | --- |
| Trailer Transport Co. | --- | --- | 2,220 |
| Trailers-Trucks, Inc. | 5,550 | --- | --- |
| Transamerican Petroleum Corp. | 897 | 3,330 | 3,666 |
| Trans-American Van Service, Inc. | --- | 1,110 | 1,665 |
| Trans-Continental Freight Co. | --- | 11,100 | 22,606 |
| Transport Publicity Co. | 555 | --- | --- |
| Transportation Equip. & Service Corp. | --- | --- | 555 |
| Transportation Underwriters Agency, Inc. | 978 | 5,361 | 5,730 |
| Trans-Seas Car Loading Corp. | 370 | 185 | 185 |
| Transit Advertising, Inc. | 11.100 | --- | --- |
| Travel Exchange, Inc. | --- | 100 | 100 |
| Travelog Advertising Co. | 5,550 | 5,550 | --- |
| Traver & Co. | 5,550 | 5,550 | --- |
| Treasure Chest, Ltd. | --- | 555 | 832 |
| Treaty Elm Bldg. Corp. | 555 | --- | --- |
| Tremont Auto Park, Inc. | 11,100 | --- | 150 |
| Triangle Decorating Co. | 837 | 100 | 437 |

| CHICAGO (COntinued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| 3100 S. Halsted Bldg. Corp. | --- | $555 | $832 |
| 3147 Irving Park Blvd. Bldg. Corp. | $366 | --- | --- |
| Thirty-Two Twenty-Two N. Halsted Bldg. Corp. | --- | --- | 555 |
| Thirty-One Seventeen, Thirty-One Nineteen Armitage Ave. Bldg. Corp. | 5,550 | 5,550 | --- |
| Thirty-Seven E. Division St. Bldg. Corp. | --- | 1,110 | --- |
| 3740 Pine Grove Ave. Bldg. Corp. | 555 | 555 | --- |
| 3615 Leland Ave. Bldg. Corp. | 1,110 | --- | --- |
| 3647 Lawrence Ave. Bldg. Corp. | --- | --- | 555 |
| 3604 Costello Ave. Corp. A Corp. | --- | --- | 555 |
| 3035 Rosamond Ave. Bldg. Corp. | 5,550 | 5,550 | --- |
| Thirty-Three Investment Co. | 1,110 | --- | --- |
| 3318 Armitage Ave. Bldg. Corp. | --- | --- | 555 |
| 3308 Palmer Street Bldg. Corp. | 2,775 | 2,775 | 555 |
| 3330 Milwaukee Ave. Bldg. Corp. | --- | --- | 555 |
| 3330 Diversey Bldg. Corp. | --- | 15,000 | --- |
| 3333 Washington Blvd. Bldg. Corp., The | --- | --- | 555 |
| Thirty-Two Thirty Six Bldg. Corp. | 749 | 749 | 1,665 |
| 315 Karlov Bldg. Corp. | 1,387 | 1,387 | --- |
| 351 W. Madison St. Corp. | --- | 1,110 | 1,665 |
| 300 N. Desplaines Bldg. Corp. | 10,500 | 10,500 | --- |
| 300 W. Madison St. Bldg. Corp. | --- | --- | 555 |
| 338 E. 47th St. Bldg. Corp., The | 8,188 | --- | 4,116 |
| 331 S. Central Park Bldg. Corp. | --- | 555 | --- |
| 336 S. State St. Corp. | --- | 1,564 | 2,346 |
| 333 S. State St. Bldg. Corp. | --- | --- | 555 |
| 3000 Sheridan Rd. Bldg. Corp. | --- | 10,000 | --- |
| 320 Wisconsin Ave. Bldg. Corp. | --- | 15,000 | 15,000 |
| 322-324 Marion St. Bldg. Corp. | --- | --- | 555 |
| 325 N. Austin Bldg. Corp. | --- | --- | 555 |
| 3108-12 N. Lockwood Ave. Bldg. Corp. | --- | --- | 555 |
| Thomas Garage and Sales Co. | 2,220 | 2,220 | 4,440 |
| Thomas Management Corp., The | 1,110 | 27,750 | 41,625 |
| Thomas, Paul A., Inc. | 1,110 | 1,110 | --- |
| Thompson, Carl., Inc. | 1,110 | --- | --- |
| Thompson, H. Hoyt., and Co. | --- | 1,241 | 1,666 |
| Thompson-Murray Beauty Shops, Inc. | 555 | 832 | 555 |
| Thompson and Orresat, Inc. | 360 | 370 | 555 |
| Thompson Teaming Co. | 13,875 | 646 | 969 |
| Thompson Terminal Warehouses, Inc. | 100 | 130 | 251 |
| Thorne, Anderson, Inc. | --- | 3,330 | --- |
| Thornton Coursing Club, Inc. | 161,560 | --- | --- |
| Thorp Garage | --- | 1,110 | 1,665 |
| Thorsen, James B., and Sons, Inc. | 2,323 | 4,496 | 1,163 |
| Three Best Cleaners, Inc. | 19,362 | 19,362 | 6,660 |
| 3 S. Water Market Bldg. Corp. | 17,205 | --- | --- |
| Three Star Garage Co., Inc. | 1,387 | --- | --- |
| Three Star Wet Wash Laundry, Inc. | 1,500 | 2,775 | --- |
| Throop and Van Buren Bldg. Corp. | 2,523 | 3,784 | 3,412 |
| Thulin and Co. | 19,425 | --- | --- |
| Tiffin Amusement Co. | --- | 9,588 | 5,602 |
| Tiffin Decorating Co. | 5,550 | 5,550 | 5,550 |
| Tift, Dr. and Daniels.,Health Institute | 1,387 | --- | --- |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Triangle Employment Agency, Inc. | $828 | --- | --- |
| Triangle Finance Co. | 11,100 | --- | --- |
| Triangle Furnished Apartments, Inc. | --- | --- | $3,330 |
| Triangle Insurance Agency, Inc. | --- | --- | 1,110 |
| Trianon Amusement Co. | 9,325 | --- | --- |
| Trianon Operating Co., Inc. | --- | $2,220 | --- |
| Trianon Service Stations, Inc. | --- | 2,775 | 2,775 |
| Tri-Art Films, Inc. | --- | --- | 1,110 |
| Tri City Barber College, Inc. | --- | --- | 555 |
| Tridaptive Advertising Corp. | --- | 100 | --- |
| Trio Bldg. Corp. | --- | --- | 555 |
| Trionne Hotel Co. | 555 | 14,696 | 23,567 |
| Tripp-Sixteenth Garage, Inc. | --- | --- | 1,480 |
| Trison Investment Corp. | --- | --- | 10,822 |
| Tri-Tower Advertising Service, Inc. | --- | 331 | 260 |
| Trojan Laundry Co. | --- | 1,372 | --- |
| Troy Bldg. Corp. | 555 | --- | --- |
| Troy Lane Hotel Co. | 127 | 152 | 100 |
| Truck-Cart Corp. of America | --- | 1,110 | 1,665 |
| Truck Depot, Inc. | --- | --- | 5,550 |
| Truck Maintenance, Inc. | 555 | 832 | 1,248 |
| Truck Owners Conference, Inc. | 555 | --- | --- |
| Trumbull, D. A. Co. | --- | 2,220 | 3,330 |
| Trust Co. of Chicago, The | 49,036 | 23,654 | 28,229 |
| Trustees System of Chicago | 10,500 | --- | --- |
| Tuck Lee Corp. | --- | --- | 55,500 |
| Tulan Apt. Hotel, Inc. | 1,039 | 1,558 | 2,775 |
| Turivas and Co. | 5,550 | --- | --- |
| Turner and Turner, Inc. | 11,100 | --- | --- |
| Tutules, Peter, Inc. | 125 | --- | --- |
| Twayne Bldg. Corp. | 10,500 | --- | --- |
| Twelfth St. Gate Auto Park Co., Inc. | 555 | 555 | 832 |
| 208 S. LaSalle St. Bldg. Corp. | --- | --- | 5,550 |
| 205 W. Jackson Bldg. Corp. | --- | 10,000 | 10,000 |
| 201 N. Crawford Ave. Bldg. Corp. | --- | --- | 555 |
| 202 E. Walton Place Bldg. Corp. | --- | --- | 5,550 |
| Twentieth Century Bldg. Corp. | 1,665 | --- | --- |
| Twentieth Century Business Builders, Inc. | 1,219 | 1,829 | 2,743 |
| Twentieth Century Cleaners and Dyers | 5,550 | --- | --- |
| Twentieth Century Investment Corp. | 18,333 | 6,439 | 2,844 |
| Twenty E. Jackson Bldg. Corp. | 370 | 370 | --- |
| 29 Prospect Bldg. Corp. | --- | 1,110 | 1,110 |
| 29 W. Randolph Recreation Corp. | 5,550 | --- | --- |
| 238 W. Madison St. Bldg. Corp. | 555 | 555 | --- |
| Two Thirty-One State St. Bldg. Corp. | 3,052 | --- | --- |
| 232 E. Walton Place Bldg. Corp. | 3,108 | --- | --- |
| 212 W. Montroe St. Bldg. | --- | 18,255 | 16,316 |
| 228 S. Desplaines St., Bldg. Corp. | 5,550 | --- | --- |
| Twelve Forty-Four N. Dearborn Hotel Co. | 2,960 | 2,008 | 1,686 |
| Twelve Forty-Four S. Avers Ave. Bldg. Corp. | --- | --- | 555 |
| 1219 E. 52nd St. Corp. | --- | 1,110 | 1,110 |
| 1223 S. Homan Ave. Bldg. Corp. | 555 | --- | --- |
| 1272 Milwaukee Bldg. Corp. | 555 | --- | --- |

## LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| 2042-44 Farragut Ave. Bldg. Corp. | --- | $171 | --- |
| 2842-44 N. Harding Bldg. Corp. | $16,650 | --- | --- |
| 2804 W. North Ave. Bldg. Corp. | --- | --- | $555 |
| Twenty-Eight Naught-One Lunt Bldg. Corp. | 2,775 | --- | --- |
| 2434 Laramie Building Corp. | 10,000 | 10,000 | 555 |
| 2501 Winnemac Bldg. Corp. | 370 | --- | --- |
| 2959 N. Oakley Building, Inc. | --- | --- | 555 |
| 2947 W. Lake St. Bldg. Corp. | 5,550 | --- | --- |
| 2942 N. Richmond Street Corp. | 8,121 | --- | --- |
| Twenty-One Eighteen Building Corp. | 7,492 | 1,110 | 1,110 |
| 2106 Seminary Building Corp. | 8,008 | --- | --- |
| 2130 Lincoln Park West Corp. | 627 | 627 | --- |
| Twenty-Second and California Bldg. Corp. | --- | --- | 194 |
| Twenty-Second and Fifty-First Ave. Bldg. Corp. | 4,146 | 1,110 | --- |
| 2747-51 N. LaVergne Bldg. Corp. | --- | 555 | 555 |
| 2701 Lawrence Ave. Bldg. Corp. | --- | --- | 555 |
| 2730 Sawyer Building Corp. | 10,000 | --- | --- |
| 2735 N. Clark St. Bldg. Corp. | 306 | --- | --- |
| 2611 E. 75th Building Corp. | 5,550 | --- | --- |
| 2600 Kimball Ave. Hotel Corp. | --- | --- | 124 |
| 2600 N. Clark St. Bldg. Corp. | --- | --- | 555 |
| 2601 Irving Pk. Blvd. Corp. | --- | --- | 555 |
| 2535 N. Kildare Ave. Bldg. Corp. | 10,000 | --- | --- |
| 2300 Giddings Corp. | --- | --- | 555 |
| 2300 S. Michigan Hotel Co., Inc. | --- | --- | 1,203 |
| 2315 Greenview Building Corp. | --- | --- | 555 |
| 2329 Tuohy Building Corp. | --- | 555 | --- |
| 2216 E. 71st St. Bldg. Corp. | 1,500 | --- | --- |
| 2234-46 S. State Bldg. Corp. | --- | --- | 5,550 |
| 2212 Roscoe Bldg. Corp. | --- | --- | 555 |
| 2227 Farwell Bldg. Corp. | 1,387 | --- | 555 |
| 2322 Commonwealth Ave. Corp. | 370 | --- | 555 |
| Twelfth and Michigan Bldg. Corp. | --- | --- | 5,550 |
| 12-18 S. Clinton Bldg. Corp. | --- | --- | 555 |
| U. S. A. Company, The | 58,275 | --- | --- |
| U. S. Builders, Inc. | 185 | 366 | 366 |
| U. S. Bus and Limousine Lines, Inc. | --- | 555 | 5,550 |
| U. S. Shoe Repair Co. | --- | --- | 2,775 |
| U. S. Sign Co., Inc. | 5,550 | 481 | 722 |
| Ullrich Plumbing and Heating Co. | --- | 243 | 555 |
| Unarco Corporation | 50,000 | 9,850 | 8,614 |
| Underwood and Underwood Illustration Studios, Inc. | 3,266 | 2,433 | 3,220 |
| Underwriters Adjusting Co. | 5,029 | 16,813 | 25,220 |
| Underwriters Laboratories | --- | 29,242 | --- |
| Uneeda Cleaners, Inc. | 2,220 | --- | --- |
| Union Amusement Co. | 1,261 | --- | --- |
| Union Club Motor Livery | --- | 555 | --- |
| Union Contracting and Engineering Co. | 1,387 | 5,550 | 11,100 |
| Union Discount Corp. | 987 | --- | --- |
| Union Express Company | --- | --- | 174 |
| Union Finance Corp. | 75,000 | --- | --- |
| Union Life Insurance Agency, Inc. | --- | --- | 184 |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| CHICAGO (Continued) | | | |
| United Wrecking Co. | $3,460 | $3,460 | $2,775 |
| Unit Productions, Inc. | --- | 1,110 | 1,665 |
| Unity Funeral Parlors, Inc. | --- | 833 | 1,248 |
| Universal Adjusting Co. | 555 | --- | --- |
| Universal Automatic Music Corp. | --- | 5,550 | 5,550 |
| Universal Finance Corp. | 277 | --- | --- |
| Universal Investment Corp. | 2,775 | 30,879 | 46,319 |
| Universal Mortgage Corp. | 11,182 | 16,773 | 1,932 |
| Universal Radio Productions, Inc. | --- | 1,055 | 294 |
| Universal Research Service, Inc. | 53,630 | 1,110 | 1,665 |
| Universal Securities Co. | --- | 555 | 2,775 |
| Universal Secret Service, Inc. | 555 | --- | --- |
| Universal Tour Bureau, Inc. | 5,550 | --- | 1,387 |
| Universal Wet Wash Laundry | --- | 169 | 270 |
| University Auto Garage Co. | 125 | 381 | 533 |
| University Extension Conservatory | 1,301 | 100 | --- |
| University State Bank Bldg. | 918 | 1,325 | 589 |
| Up-to-Date Laundry Co., The | --- | 100 | 1,003 |
| Upton and Co. | 2,775 | 2,775 | --- |
| Uptown Acceptance Co. | 177 | 265 | --- |
| Uptown Amusement Corp. | 5,550 | --- | --- |
| Uptown Apartments, Inc. | --- | --- | 222 |
| Uptown Garage, Inc. | 1,110 | --- | --- |
| Uptown Investment Corp. | --- | --- | 165 |
| Uptown Laundry Co., Inc. | 6,937 | --- | --- |
| Uptown Radium Association, Inc. | 1,067 | 838 | 310 |
| Uptown Rug Cleaners | 4,500 | --- | --- |
| Uptown Safe Deposit Co. | --- | --- | 1,110 |
| Uptown Square Bldg. Corp. | 1,110 | 1,665 | 2,497 |
| Urban Company, Inc., The | --- | 1,730 | 2,209 |
| Urban Credit Agency, Inc. | --- | --- | 741 |
| Urban Homes, Inc. | 574 | 415 | 443 |
| Urban Realty Mortgage, Co. | --- | 5,550 | 5,550 |
| Urbanek Funeral Service | 446 | --- | 555 |
| Urech Engineering and Construction Co. | 11,100 | 5,000 | --- |
| Utilities Bldg. Corp. | 10,000 | --- | --- |
| Utilities Engineering Institute | 11,166 | 16,749 | 14,531 |
| Utilities Power and Light Operating Corp. | --- | --- | 3,700 |
| Utilities Research Commission, Inc. | --- | --- | 777 |
| Utilities Stock Transfer Co. | 39,886 | 756 | 2,266 |
| Utility Discount Corp. | 1,489 | 5,550 | 8,325 |
| Utmost Engineering | --- | 1,110 | 11,100 |
| Vagtborg and Associates, Inc. | --- | 148 | 1,110 |
| Vagtborg Construction Co. | 517 | --- | 9,712 |
| Valos Realty Co., Inc. | 555 | --- | --- |
| Valters and Sons, Inc. | --- | --- | 2,190 |
| Valuation and Research Corp. | --- | 5,550 | 555 |
| Van Auken - Ragland, Inc. | 3,390 | 595 | 1,299 |
| Van Building Corp. | --- | 6,633 | 9,950 |
| Van Buren Corp. | 648 | --- | --- |
| Van Buren Loan Co. | 1,110 | --- | --- |
| Van Buren Securities Co. | 785 | --- | --- |
| Van Buren Wet Wash Laundry Co. | --- | 879 | 429 |
| Van Cronkhite Associates, Inc. | --- | --- | 3,058 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Union Linen Supply Co. | $1,973 | $100 | $2,354 |
| Union Motor Coach Terminal Co. | 4,094 | 9,960 | 6,592 |
| Union Park Hotel Co. | 10,000 | --- | --- |
| Union Realty Co., Inc. | --- | 2,775 | --- |
| Union Security Co. | 849 | 893 | 1,651 |
| Union State Investment Co. | 1,240 | 311 | 194 |
| Union Station Motors, Inc. | 3,494 | --- | --- |
| Union Trucking Co. | 555 | --- | --- |
| Union Van Line, Inc. | --- | 555 | 832 |
| Unique Theatre Corp. | 370 | --- | --- |
| United Acceptance Corp. | --- | --- | 2,775 |
| United Advertising Co., Inc. | 3,408 | 2,009 | --- |
| United Fire Agency | 1,525 | --- | --- |
| United Agencies, Inc. | 555 | --- | --- |
| United Auto Loan Brokers, Inc. | --- | 1,110 | --- |
| United Building Cleaners | 2,775 | --- | --- |
| United Bond and Mortgage Co. | --- | --- | 5,550 |
| United Business Drives, Inc. | --- | 2,775 | 2,775 |
| United Cleaners and Tailors Co. | 31,230 | --- | --- |
| United Cooperative League of America, Inc. | 5,550 | 5,550 | 555 |
| United Creditors Association, Inc. | 5,550 | 5,550 | --- |
| United Dental Service Bureau, Inc. | --- | 555 | --- |
| United Development Co. | --- | --- | 555 |
| United Discount Corp. | --- | 2,775 | 185 |
| United Display Service, Inc. | --- | 4,174 | 4,174 |
| United Employers Corp. | --- | 370 | 555 |
| United Employment Agencies, Inc. | --- | 832 | 1,248 |
| United Finance Corp. | --- | --- | 68,282 |
| United Foods, Inc. | 5,550 | 5,550 | --- |
| United Illinois Co. | 324 | 696 | --- |
| United Laundries Corp. | 11,100 | 11,100 | 11,100 |
| United Light, Inc. | 252 | --- | --- |
| United Mercantile of Chicago | --- | 290 | 364 |
| United Motor Terminal | --- | 2,880 | 4,320 |
| United Parcel Deliveries, Inc. | 307 | 450 | 675 |
| United Program Producers | 555 | --- | --- |
| United Research Co. | 2,775 | --- | --- |
| United Rate Guide Corp. | --- | --- | 5,550 |
| United Realtors, Inc. | --- | --- | 555 |
| United Secret Service, Inc. | 1,110 | --- | --- |
| United Service Bureau | 1,908 | 1,569 | 1,554 |
| United Shares Corp. | 5,550 | --- | --- |
| United Speedways, Inc. | --- | 555 | 832 |
| United States Audit Co. | 600 | 2,459 | 2,437 |
| United States By-Products Corp. | 555 | --- | --- |
| United States Cold Storage and Ice Co. | 280,512 | 67,826 | 15,249 |
| United States Commercial Adjustment Co. | 7,077 | 10,616 | 9,250 |
| United States Corporation Co., of Ill. | 1,786 | 1,366 | 1,723 |
| United States National Adjustment Co. | 100 | 150 | --- |
| United States Process Corp. | --- | 522 | 546 |
| United States Trucking Co. | 5,550 | 8,325 | 8,325 |
| United States Wrecking Co. | --- | 1,110 | 1,387 |
| United System of Chicago, Inc. | 555 | --- | --- |
| United Van Service, Inc. | 185 | 1,034 | 283 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Vandon Co., Inc., The | --- | --- | $347 |
| Vanek, Anton and Sons, Inc. | $1,734 | $1,327 | 800 |
| Van Etten Bros. Builders, Inc. | 963 | --- | 1,110 |
| Vanguardia Press, Inc. | 2,775 | --- | --- |
| Van Hecker-McLeod, Inc. | 2,832 | 2,132 | 3,424 |
| Vanity Garage, Inc. | 555 | --- | --- |
| Vecon, Inc. | --- | 555 | 832 |
| Vendome Theatre Co. | --- | --- | 555 |
| Velo Construction Co. | 13,875 | --- | --- |
| Venetian Gardens Building Corp. | --- | 555 | 555 |
| Verkler Cartage Co. | --- | --- | 5,550 |
| Vermont Building Corp. | --- | --- | 555 |
| Vernon Hotel Corp. | 10,500 | 10,500 | 555 |
| Verschoore's, Inc. | 2,220 | 3,330 | 11,100 |
| Verschoore's Storage Warehouse | 15,000 | --- | 555 |
| Vesta Battery Corp. | --- | --- | 555 |
| Vetter Investment Corp. | 4,899 | 100 | --- |
| Victoire Building Corp. | 11,100 | --- | --- |
| Victor Fireproof Warehouse | 437 | 112 | 464 |
| Victor Garage and Repair Co., Inc. | --- | --- | 555 |
| Victor Securities Co. | 2,040 | 3,905 | 3,975 |
| Victoroff, Victor Productions, Ltd. | --- | 555 | 832 |
| Victory Bus Lines of Illinois, Inc. | 11,655 | --- | --- |
| Vienna Dye House, Inc. | 3,156 | 4,734 | 7,101 |
| Vienna System, Ltd. | 1,110 | --- | --- |
| Viking Construction Co. | 2,234 | --- | --- |
| Villa Building Corp. | 2,323 | --- | --- |
| Villa Grand Hotol Co. | --- | --- | 1,385 |
| Village Homebuilders, Inc. | --- | --- | 11,100 |
| Vincennes Yale Building Corp. | 1,110 | --- | 555 |
| Vincent Corp., The | --- | --- | 555 |
| Vinton Theatre Corp. | --- | 2,775 | 2,775 |
| Vision Theatre, Inc. | 1,665 | 2,539 | 3,809 |
| Visitex Bond Records, Inc. | 11,100 | --- | --- |
| Vista Terrace Building Corp. | 1,110 | --- | --- |
| Vista Terrace Finance Co. | 27,750 | --- | --- |
| Vita's Beauty Salon, Inc. | --- | --- | 555 |
| Vlasak, Jos. C., Inc. | 370 | 555 | 832 |
| Vogue Photographers, Inc. | 348 | --- | --- |
| Vogue School, Inc. | 555 | 832 | 100 |
| Vogue-Wright Studios, Inc. | 11,920 | 17,880 | 26,820 |
| Van Weller Packard Co., The | --- | --- | 11,100 |
| W. B. B. M. Broadcasting Corp. | 44,430 | 66,645 | --- |
| W. C. B. D., Inc. | --- | --- | 413 |
| W. C. F. L. Operating Co. | 5,550 | --- | --- |
| W. G. L. Management Co. | 946 | 403 | --- |
| W. G. N., Inc. | 58,150 | 194,677 | 161,360 |
| W. J. J. D., Inc. | 7,911 | 3,621 | 38,222 |
| W. L. R. Securities Corp. | --- | --- | 13,875 |
| W. L. S. Artists, Inc. | 528 | 7,333 | 5,645 |
| W. R. Construction Co. | 1,110 | 1,110 | 1,665 |
| W. S. B. C., Inc. | --- | 100 | 1,489 |
| W. S. B. C. Radio Broadcasting Station | 11,689 | --- | --- |
| W-S Realty Corp. | --- | --- | 2,775 |

## LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| W - W - Developement Corp. | $108 | $100 | --- |
| Wabansia Garage & Service Co. | 832 | 1,248 | --- |
| Wabash Amusement Corp. | --- | --- | $583 |
| Wabash Cafeteria Co. | --- | --- | 925 |
| Wabash & Madison Parking Station, Inc. | 11,100 | 1,152 | 552 |
| Wabash-Monroe Bldg. Corp. | --- | 47,568 | 17,395 |
| Wabash & Ontario Parking Station, Inc. | --- | 5,550 | 1,800 |
| Wabash Theatre Co. | --- | 5,550 | 8,325 |
| Wabash - 22nd Street Bldg. Corp. | --- | --- | 1,665 |
| Wachter & Co., Inc. | 666 | --- | --- |
| Wacker Drive Garage Corp. | --- | 1,110 | 1,665 |
| Wacker Turkish Baths, Inc. | 607 | 655 | 983 |
| Waggoners Greasing Palace,# 40, Inc. | 555 | 832 | 1,648 |
| Waggoners Greasing Palace,# 39, Inc. | 555 | 832 | 1,248 |
| Wagner, Percy E., Inc. | 248 | 372 | 1,110 |
| Wagner & Glidden, Inc. | --- | 5,091 | 1,734 |
| Wahl-Henius, Institute | 12,274 | 7,721 | 7,447 |
| Waindle's Rex Amusement Co. | 2,775 | --- | --- |
| Wakefield & O'Connor, Inc. | 555 | 555 | --- |
| Wakem & McLaughlin, Inc. | --- | 66,972 | 74,666 |
| Walden Home Builders, Inc. | --- | --- | 5,550 |
| Waldorf, The, Co. | 2,775 | 2,775 | 4,162 |
| Waldron & Co., Inc. | --- | 11,100 | 11,100 |
| Walker Insurance Agency, Inc. | --- | 215 | 606 |
| Wall Street Security Corp. | 8,964 | 5,000 | --- |
| Wallace, W. H., & Co. | 11,100 | --- | --- |
| Wallace Theatre Corp. | 2,997 | 4,500 | 555 |
| Wallen, Wm. L., & Sons, Inc. | 619 | 2,646 | 3,697 |
| Waller & Beckwith Realty Co. | --- | --- | 100 |
| Waller Garage Co. | --- | 2,775 | 2,775 |
| Wallner & Jonda, Inc. | 174 | --- | --- |
| Walrey Corp. | --- | 1,249 | 1,875 |
| Walsh, Fred, Inc. | 5,550 | 331 | 296 |
| Walsh, Fred J., Co. | 5,550 | --- | --- |
| Walsh Transfer Service, Inc. | 2,775 | --- | --- |
| Walsh & Masterson, Inc. | --- | 712 | 897 |
| Walter Co., The | --- | --- | 110 |
| Walter Wet Wash Laundry, Inc. | 223 | --- | 555 |
| Walton Finance Corp. | 5,550 | 3,914 | 5,871 |
| Walton Hotel Co. | --- | --- | 5,550 |
| Walton School of Commerce | 11,100 | 16,650 | 6,163 |
| Walton Way Laundry, Inc. | 5,550 | --- | --- |
| Walton, W. L. | --- | --- | 4,247 |
| War Veterans Distributing Assoc., Inc. | 1,110 | 1,110 | 555 |
| Ward, Harley L., Inc. | 27,750 | 27,750 | 114 |
| Warehousing Service Co. | 1,838 | 346 | 300 |
| Warfield Apartment Bldg. Corp. | 6,492 | 6,260 | 9,390 |
| Warner Associates, Inc. | 2,775 | --- | --- |
| Warner, Lansing B., Inc. | --- | 5,550 | 8,325 |
| Warren Hart Apartments Bldg. Corp. | 11,100 | --- | 555 |
| Warwick Bldg. Corp. | 17,977 | --- | --- |
| Washburne Livery Stable, Inc. | --- | --- | 1,665 |
| Washington Heights Motor Transfer Co. | 1,110 | --- | --- |
| Washington Management Corp. | 555 | 555 | --- |
| Washington National Safe Deposit Co. | 3,330 | --- | --- |

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| West Auto Parts Co. | $1,064 | --- | --- |
| West Chatham Bldg. Corp. | --- | $555 | $555 |
| West Division Storage & Van Co. | 2,080 | 2,080 | --- |
| West End Annex Bldg. Corp. | --- | --- | 555 |
| West End Apartments Bldg. Corp. | --- | --- | 555 |
| West End Bldg. Corp. | --- | 555 | 832 |
| West End Cleaners & Dyers, Inc. | 8,880 | --- | --- |
| West End Health Institute, The | 463 | 694 | --- |
| West End-Pine Apartments, Inc. | --- | --- | 555 |
| West Irving Investment Co. | 11,100 | --- | --- |
| West Irving Safety Deposit Co. | 5,550 | 5,550 | --- |
| West Irving State Liquidating Corp. | --- | --- | 3,922 |
| West Ridge Recreation Parlor, Inc. | 16,650 | 2,500 | 3,750 |
| West Side Auto Exchange, Inc. | 2,861 | --- | --- |
| West Side Bond & Mortgage Co. | --- | 3,330 | 3,330 |
| West Side Hospital of Chicago | 15,000 | --- | --- |
| West Side Investment & Finance Co. | 27,750 | 5,529 | 8,294 |
| West Side Safety Deposit Co. | --- | 2,698 | 2,561 |
| West Suburban Mortgage Co. | --- | 13,875 | 587 |
| West Town Auto Body & Service Co., Inc. | --- | 364 | --- |
| West Town Bldg. Corp. | 1,255 | --- | --- |
| West Town Elmo, Inc. | --- | 8,325 | 8,325 |
| West Van Buren Street & Boston Avenue Bldg. Corp. | 15,000 | 5,000 | --- |
| Westburg Engineering Co. | 386 | 356 | --- |
| Westchester Management Co. | --- | --- | 1,387 |
| Westcott Engineering Co. | 243 | --- | 473 |
| Westco Motors, Inc.[1] | --- | 807 | --- |
| Wester, Frank, Inc. | --- | 555 | 832 |
| Western Adjustment & Inspection Co. | 58,083 | 41,554 | 33,380 |
| Western Auto Body Co., Inc. | 1,184 | 117 | --- |
| Western Bldg. Corp. | 5,250 | --- | 1,665 |
| Western Coach Lines | 1,882 | --- | --- |
| Western Freight Lines, Inc. | 16,650 | 16,650 | 20,812 |
| Western General Agency, Inc. | --- | 3,485 | 1,777 |
| Western Loan Corp. | --- | 620 | 930 |
| Western Lunt Bldg. Corp. | 5,550 | --- | --- |
| Western Refrigerating Co. | 749 | 3,579 | 5,228 |
| Western Samaritan Real Estate Improvement Corp. | 17,945 | --- | --- |
| Western Shipping Co. | 1,079 | 1,618 | 2,427 |
| Western Sprinkled Risk Assoc. | 370 | 185 | 185 |
| Western States Garage, Inc. | 555 | --- | --- |
| Western Theatrical Enterprises, Inc. | --- | --- | 1,110 |
| Western-Vermont Bldg. Corp. | --- | --- | 555 |
| Western Warehousing Co. | 7,629 | 6,668 | 6,547 |
| Western Wet Wash Laundries | --- | 2,775 | --- |
| Westland Forwarding Co. | --- | 185 | 841 |
| Westland Oil Royalty Co. | 559 | 6,660 | 8,782 |
| West Madison Finance Corp. | 5,550 | --- | --- |
| Westminster Hotel Co. | --- | --- | 555 |
| Westminster Securities Corp., The | 8,325 | --- | --- |

[1] Assessed in Cicero in 1935 and 1937.

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Washington Park Jockey Club | --- | $55,500 | $111,000 |
| Washington Park Laundry, Inc. | $11,100 | --- | --- |
| Washtenaw Bldg. Corp. | 1,942 | 1,942 | --- |
| Wasilewski and Goldberg, Inc. | 2,775 | --- | --- |
| Waskow Co., Inc. The | 185 | --- | --- |
| Wasleff, Alex., Bldg. Maintenance Corp. | 8,265 | 8,043 | 906 |
| Wasleff, Alex., Window Cleaning Co. | 4,527 | --- | --- |
| Waterbury, Dr. - Remedy Co. The | 5,550 | --- | --- |
| Watt, Alfred R., and Co. | --- | 2,252 | --- |
| Waukegan Generating Co. | --- | 655,107 | 672,107 |
| Waveland Ave. Bldg. Corp. | 11,100 | 5,000 | --- |
| Waveland Bldg. Corp. | --- | 2,220 | --- |
| Waverly Co. | --- | --- | 10,318 |
| Webb Corp., The | 2,681 | --- | --- |
| Webb, Frank L., Inc, | 261 | 391 | 1,665 |
| Webber, E. A. and Co. | 1,829 | 5,550 | --- |
| Webber, Darch and Vigo, Inc.[1] | 8,989 | 22,200 | 36,718 |
| Weber, David, "The Man Who Knows", Inc. | 1,711 | 6,373 | 6,126 |
| Weber's, Dr. A. J., Health Service, Inc. | 925 | 1,388 | 2,082 |
| Weber, Herman., and Co., Inc. | 2,375 | --- | --- |
| Weber, J. C., and Co. | --- | --- | 555 |
| Weber's Laundry | 2,012 | --- | 5,550 |
| Weber Storage and Distributing Co. | 95,281 | --- | --- |
| Webster Theatre, Inc. | --- | 5,550 | 5,550 |
| Wehenn Abrasive Co. | --- | 549 | 589 |
| Weil, A. W., and Co., Inc. | 7,171 | 2,652 | 3,978 |
| Weil, George Cartage Co. | 1,987 | 100 | 1,043 |
| Weinfurt and Co., Inc. | --- | 250 | --- |
| Weinstein Bros., Inc. | 13,875 | --- | --- |
| Weinstein Bldg. Corp. | 8,325 | --- | --- |
| Weinstein Decorating Co. | --- | --- | 555 |
| Weinstein, J. and Son., Inc. | 929 | --- | --- |
| Weintz Trucking and Transfer Co. | 3,330 | 4,995 | 1,110 |
| Weiss, Nathan H., and Co., Inc. | 370 | 189 | 100 |
| Weldon and Co. | 11,100 | --- | --- |
| Welfare Credit Co. | 282 | --- | --- |
| Wellenhofer, L. J. Transfer Co. | 11,100 | 11,100 | 11,100 |
| Weller Finance Corp. | 779 | 1,467 | 2,950 |
| Wells Park Hospital | 5,550 | 5,550 | 5,550 |
| Wellington Seminary Bldg. Corp. | --- | --- | 555 |
| Wells Automobile Garage and Service Station, Inc. | 1,110 | --- | 905 |
| Wells, Charles C., and Co. | 394 | 154 | 141 |
| Wells Forwarding Co., Inc. | 2,604 | 336 | 1,110 |
| Wells Washington Hotel Corp. | 3,700 | 5,550 | --- |
| Wells-Monroe Service and Parking Station | 2,775 | --- | --- |
| Wells-Murray and Co. | 225 | 100 | --- |
| Wells, Ralph B., & Co., | --- | --- | 4,162 |
| Wells, T. E., and Co. | 5,789 | 1,645 | 1,587 |
| Wells Garage Corp. | --- | --- | 1,110 |
| Welsbach St. Lighting Co. of America | 12,900 | 19,350 | 19,350 |
| Welach Corp. | --- | --- | 4,440 |
| Wenoeo Co. | 214 | 109 | 185 |
| Wentworth Amusement Co. | 370 | 555 | --- |
| Werner Bros., Kennelly Co. | 1,912 | --- | --- |
| Weszell, Henry and Co. | 832 | --- | 1,665 |

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Westmont Bldg. Corp. | $2,775 | $2,775 | --- |
| Weston Motor Service, Inc. | 555 | 555 | --- |
| Westvan Amusement Co., Inc. | --- | 2,775 | --- |
| Wet and Dry Fly Co. | --- | --- | $555 |
| Wetterling Bldg. Corp. | --- | --- | 2,775 |
| Wetzig Engineering Co. | --- | 5,550 | 5,550 |
| Wheaton Amusement Corp. | 370 | --- | --- |
| Wheeler, C. A., Inc. | 2,349 | 2,233 | 2,474 |
| Wheeler and Thomas Roofing Co. | 1,998 | 265 | 211 |
| Whirlwind Carburetor Sales, Inc. | 1,110 | --- | --- |
| White Bear Laundry, Inc. | 10,094 | 2,172 | --- |
| White Bldg. Corp. | --- | 1,110 | --- |
| White Charlie, Muscle Sense System, Inc. | 13,875 | --- | --- |
| White City, Inc. | 1,053 | --- | 1,931 |
| White Eagle Laundry Service Corp. | --- | --- | 1,665 |
| White Lines, Inc. | 1,942 | --- | --- |
| White, George L., and Co. | 2,470 | 1,905 | 2,326 |
| White Star Laundry Inc. | 11,100 | 11,100 | 11,100 |
| White, T. M. and Co. | --- | --- | 1,293 |
| White Star System, Inc. | --- | --- | 5,550 |
| White, Thomas U., and Associates, Inc, | 11,100 | --- | --- |
| Whitehall, The., Inc. | 4,162 | 6,243 | 11,100 |
| Whiteside Amusement Co. | 555 | 832 | 1,419 |
| Whiteway Wet Wash Laundry Co. | 5,802 | --- | --- |
| Whitfield, E. J., Inc. | --- | 555 | --- |
| Whiting, H. E., and Co. | 3,837 | 444 | 466 |
| Wholesalers Adjustment Bureau | --- | --- | 555 |
| Wicker Park Amusement Co. | 429 | 2,927 | 4,391 |
| Wicker Park Medical Center, Inc. | 1,315 | 1,019 | 1,529 |
| Wicker Park Safe Deposit and Trust Co. | 225 | --- | --- |
| Wickman, J. E. Co., Inc. | 138 | --- | --- |
| Wieringa Bros. Cartage Co., Inc. | 590 | 885 | 1,328 |
| Wieringa and Ottenhoff Co. | 555 | --- | 201 |
| Wilbur Cartage Co. | 1,665 | 1,665 | --- |
| Wilcox Bldg. Corp. | --- | --- | 555 |
| Wilkinson Realty, Inc. | --- | --- | 166 |
| Willard, Ltd. | 1,110 | 1,110 | --- |
| Will Hill Detective Agency, Inc. | 555 | --- | --- |
| Willard Amusement Co. | --- | 199 | --- |
| Willard Auto Electric Co. | 8,325 | --- | --- |
| Willard Cinema Co. | 3,330 | --- | --- |
| Willard View Corp. | 2,775 | 2,775 | 1,110 |
| Willett, The., Co. | 73,531 | 30,076 | 49,488 |
| Willetts Court Garage, Inc. | 1,387 | 2,080 | --- |
| William, Edward, Inc. | --- | --- | 162 |
| Williams, Koester and Finger Co. | --- | --- | 215 |
| Williams Roger Bldg. Corp. | 15,000 | --- | --- |
| Williams Transportation Co. | 1,269 | 1,904 | 2,856 |
| Williamson Bldg. Corp. | 10,000 | 15,000 | --- |
| Williamson System, Inc. | 11,100 | --- | --- |
| Williamson Testing Laboratories, Inc. | 5,550 | --- | --- |
| Willis, P. P. Corp. | 14,773 | 7,839 | 6,368 |
| Willman, George L. Inc. | --- | 100 | 100 |
| Willeden, S. Blake, Inc. | 3,634 | 4,775 | 4,015 |

---

[1] Assessed in 1936 and 1937 as Webber, Darch & Company.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| CHICAGO (Continued) | | | |
| Willoughby & Co., Inc. | $923 | $448 | $198 |
| Willow Laundry, Inc. | --- | 555 | --- |
| Wilmette Theatre Corp. | 150 | 150 | --- |
| Wilsey Investment Co. | --- | 619 | --- |
| Wil-Shore Enterprises, Inc. | --- | --- | 5,550 |
| Wilson Ashland Bldg. Corp. | --- | 333 | 339 |
| Wilson Ave. Fast Express Co. | 1,387 | --- | --- |
| Wilson-Lincoln Bldg. Corp. | 1,665 | 1,665 | --- |
| Wilson, Percy, Mortgage & Finance Corp. | --- | 11,616 | 32,466 |
| Winberg Realty Corp. | --- | 2,775 | 2,775 |
| Winberry, Dr., Dentist, Inc | 1,110 | 1,110 | 555 |
| Windale Hotel Corp. | 740 | --- | --- |
| Window Display Syndicate | --- | --- | 1.222 |
| Windsor Amusement Co. | 925 | 925 | 925 |
| Windsor Bldg. Corp. | --- | 22,200 | --- |
| Windsor Golf & Country Club, Inc. | 292 | --- | --- |
| Windsor Laundries, Inc. | 16,650 | --- | --- |
| Windsor Park Land Corp. | --- | 1,110 | --- |
| Windsor Park Laundry Co. | 8,325 | 8,325 | 8,325 |
| Windsor Shore Bldg. Corp. | 3,318 | --- | --- |
| Windsor Tire Co. | 5,550 | 5,550 | --- |
| Windy City Distributing Co. | --- | 555 | --- |
| Windy City Soft Ball League, Inc. | --- | 555 | 1,110 |
| Winfield Devourney Co. | 102 | 153 | 555 |
| Wing Chang Sing, Inc. | 11,100 | --- | --- |
| Wink, H., South Side Steam Dye Works | 2,250 | 3,375 | 3,375 |
| Winkler Motor Service, Inc. | 18,275 | --- | --- |
| Win-Maur Hand Laundry Co. | 5,550 | 5,550 | --- |
| Winnebago County Telephone Co. | 1,887 | 4,727 | --- |
| Winona Apartments, Inc. | --- | --- | 555 |
| Winona Beach Apartments, Inc. | --- | 1,110 | 555 |
| Winston Apartment Hotel Corp. | --- | 100 | --- |
| Winter Bldg. Corp. | 23,583 | 23,583 | --- |
| Winter & Hirsch, Inc. | 3,391 | 3,388 | 11,100 |
| Winter Sports Corp. | 1,110 | --- | --- |
| Winton Realty Co. | 370 | 555 | 111 |
| Winzer & Co. | 1,185 | --- | --- |
| Wire Binding Corp. | --- | --- | 555 |
| Wirtz, Hubert & Little, Inc. | 27,750 | --- | --- |
| Wise & Howard, Inc. | 1,642 | 2,463 | --- |
| Wise Investments, Inc. | --- | --- | 128 |
| Wittbold Investment Co. | 6,348 | 6,348 | --- |
| Wittbold, John, & Co. | 1,850 | 5,550 | 8,325 |
| Wittbold Realty Co. | --- | 2,220 | 3,330 |
| Wittbold Securities Co. | --- | 11,100 | 16,650 |
| Witz, S. A., & Co., Inc. | 334 | 1,081 | --- |
| Wolbach & Shortall, Inc. | --- | 1,187 | 880 |
| Wolf, Anderson, Harper & Trueax, Inc. | 11,100 | --- | --- |
| Wolf, Carl N., Inc. | 277 | 224 | --- |
| Wolf, E. A., Co., The | 1,148 | --- | 2,775 |
| Wolf, J. A., & Co., Inc. | 351 | --- | 409 |
| Wolf, Raphael G., Inc. | 3,968 | 4,732 | --- |
| Wolf, Sam, Concessions Co. | --- | --- | 5,550 |
| Wolverine Reserves, Inc. | 278 | 117 | --- |
| Wonder Cleaners & Dyers, Inc. | 1,665 | --- | --- |
| Zenith Amusement Corp. | --- | --- | $5,550 |
| Zeta Kappa Psi Society, Inc. | --- | $2,775 | --- |
| Zeve, V. D., Enterprises, Inc. | $1,110 | 1,110 | --- |
| Ziff, W. B., Co. | 545 | 792 | 1,188 |
| Zipprich, J. C., Teaming Co. | --- | 1,055 | 3,993 |
| Zygmunt, L. F. & Co. | 1,412 | 3,309 | 3,234 |
| TOTAL | $45,921,005 | $46,341,248 | $51,963,913 |
| CHICAGO HEIGHTS | | | |
| Browns Express, Inc. | --- | --- | $875 |
| Century Motors, Inc. | $5,550 | $2,149 | 3,224 |
| Chicago Heights Checker Taxi Co. | 1,665 | 1,665 | 2,497 |
| Chicago Heights Financing Co. | 7,257 | --- | --- |
| Chicago Heights Real Estate Exchange, Inc. | 1,387 | 2,080 | 2,080 |
| Chicago Heights Transportation Co. | 2,962 | 764 | 167 |
| Chicago Heights Trucking Co. | 8,442 | 8,442 | 12,292 |
| Chicago Heights Wimsett Finance | 18,522 | 17,430 | 14,667 |
| Deerfield Engineering Co., Inc. | --- | 1,200 | 2,203 |
| Glawe Motor Service, Inc. | 4,440 | 2,960 | 2,294 |
| Gold Star Line, Inc. | --- | 154 | --- |
| Lux Cleaners, Inc. | --- | 103 | 555 |
| North American Warehouse Co.[1] | 292 | 438 | 833 |
| Pagoria Express Service, Inc. | --- | 1,110 | 1,665 |
| Richards and Broderson, Inc. | --- | --- | 458 |
| Sauter-Dobson Teaming Co. | 4,995 | --- | 853 |
| Shadow Lawn Country Club, Inc. | --- | --- | 123 |
| Spindler-Keelling Co. | 2,775 | 3,050 | 832 |
| Star Bldg. Corp. | --- | --- | 555 |
| State Loan Co. of Chicago Heights | 4,390 | 5,226 | 4,097 |
| Stephen and Lux, Inc. | 4,963 | --- | --- |
| West End Funeral Home, Inc. | 6,666 | 1,704 | 652 |
| TOTAL | $74,306 | $48,475 | $50,922 |
| CICERO | | | |
| A. A. Electric Co. | $9,261 | $12,251 | $7,945 |
| A. A. Engineering Co. | 2,775 | 2,775 | --- |
| Atlas Wet Wash Laundry | --- | 16,650 | 16,650 |
| Person Building Corp. | --- | --- | 555 |
| Cermak Undertaking Co. | --- | --- | 1,908 |
| Cicero Amusement Co. | 7,441 | 7,441 | 11,161 |
| Cicero Securities Co. | 1,042 | 4,008 | --- |
| Cipriani, N. A., Inc. | --- | 555 | 140 |
| Family Finance Corp. | 7,787 | 11,365 | 15,538 |
| Manhattan Dry and Wet Wash Laundry Co. | --- | --- | 8,325 |
| National Jocky Club | 3,757 | --- | --- |
| National Undertaking Co. | 1,747 | 1,272 | --- |
| Republic Cleaners and Dyers, Inc., The | 16,650 | 100 | 463 |
| Ritz Taxi Co. | 3,000 | 4,500 | 6,750 |
| Ruthcourt Bldg. Corp. | 555 | 555 | 555 |
| Sokol Slavsky Building | --- | --- | 555 |

[1] Assessed in Clearing in 1937.

| CHICAGO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Wonderland Amusement Corp. | $468 | $5,550 | $555 |
| Woodcrest, Inc. | 5,550 | --- | --- |
| Woodlawn Apartments, Inc. | --- | 555 | --- |
| Woodlawn Cemetery Assn. of Chicago | 912 | --- | --- |
| Woodlawn Laundry Co. | 2,804 | --- | --- |
| Woodlawn Recreation Co. | 10,000 | --- | --- |
| Woodlawn Safety Deposit Co. | 5,962 | --- | --- |
| Woodman-Stewart Co. | 786 | 4,826 | 7,239 |
| Wood Products Engineering Co. | --- | 479 | 796 |
| Woodrich Brothers, Inc. | 1,202 | --- | --- |
| Woodruff and Co., Inc. | --- | 1,562 | 3,210 |
| Woodti Corporation | 25,000 | 25,000 | --- |
| Woodvale Bldg. Corp. | --- | --- | 555 |
| Woodworkers Tool Works, Inc. | 804 | --- | --- |
| Wool Blanket Cleaning Co. | 2,615 | --- | --- |
| Woolf, E. B., Realty Co. | 720 | --- | 383 |
| Woolf, Morris, Securities Co. | --- | 1,726 | 5,322 |
| Woolpy, Max, Realty Co., Inc. | 132 | --- | --- |
| Workers Loan Co. | --- | --- | 11,100 |
| Workingman's Palace Hotel Co. | 13,875 | 5,000 | --- |
| World Amusement Corp. of Illinois | 269 | 254 | 636 |
| World Bonded Adjusters | 2,775 | 133 | 1,255 |
| World Exchange Travel and Trading Corp. | 188 | --- | 7,048 |
| World Weather Service, Inc. | --- | 555 | 832 |
| World Window Cleaning Co. | 555 | 832 | 3,540 |
| World's Fair Parking System, Inc. | 5,550 | --- | --- |
| World's Fair Tours, Inc. | 5,550 | --- | --- |
| Wray, J. C., and Co. | 207 | 749 | 1,680 |
| Wright, Abbott L., Co. | 2,775 | 2,775 | --- |
| Wrigley, Charles W., Co. | 2,676 | 2,673 | 2,257 |
| Wy Company | 5,550 | --- | --- |
| Wylma's Beauty Shop, Inc. | --- | 555 | 832 |
| Wymere Building Corp. | --- | 22,200 | 5,550 |
| X-L Amusement Corp. | --- | 555 | 555 |
| X-Ray Equipment Corp. | 5,550 | --- | --- |
| Y. S. Theatre Corp. | 2,775 | 2,775 | --- |
| Yaffe Auto Livery Co. | 228 | --- | --- |
| Yates-Fischer Teachers Agency, The | --- | 2,775 | 2,775 |
| Yellman, Duke, Inc. | --- | --- | 100 |
| Yeomans, Lucien I., Inc. | --- | 100 | --- |
| Yondorf, S., and Co., Inc. | 6,193 | 6,702 | 6,702 |
| York and Nelson Co. | 915 | 697 | 1,708 |
| Young, E. J., and Co., Inc. | 242 | --- | 5,550 |
| Young, E. J., Engineering Corp. | --- | --- | 1,110 |
| Young, Ernie, Agency, Inc. | 457 | 457 | --- |
| Young Production and Management Co. | --- | 370 | 555 |
| Youngberg-Carlson Co. | 2,296 | 10,724 | 9,385 |
| Youngren Services, Inc. | 100 | 100 | 101 |
| Young, Timmins and Smith, Inc. | --- | --- | 4,995 |
| Zabel, Edward W., Co. | 1,265 | 1,146 | 604 |
| Zagar, John, and Co., Inc. | 1,460 | 2,190 | --- |
| Zbieranek, Dr. A., Chiropractic Health Services, Inc. | 100 | --- | 555 |
| Zelosky, William, Co. | 1,672 | --- | --- |
| Zengler Company, The | 1,387 | --- | --- |

| CICERO (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Stob, Knol and Huizinga, Inc. | $440 | $660 | $200 |
| Suburban Finance Co. | 11,100 | --- | --- |
| Tax Investment Corp. | 6,011 | 7,411 | 1,784 |
| 3036 S. 52nd Ave. Bldg. Corp. | --- | 9,990 | --- |
| Venewra, William | --- | --- | 722 |
| W. E. H. S., Inc. | --- | 1,387 | --- |
| W. H. F. C., Inc. | 4,465 | 732 | 1,668 |
| W. K. B. I., Inc. | --- | 11,100 | --- |
| Westco Motors, Inc.[1] | 538 | --- | --- |
| Western Agency and Loan Corp. | 440 | 2,437 | 2,627 |
| West Towns Realty Co. | --- | --- | 555 |
| TOTAL | $77,009 | $95,189 | $78,101 |
| EVANSTON | | | |
| Affiliated Underwriters Loan and Finance Co. | $2,630 | $9,437 | $14,156 |
| Allison Company | --- | --- | 1,110 |
| Almcrantz, O. G., Inc. | --- | --- | 288 |
| Bernie Studio, Inc. | 2,775 | 2,775 | 2,775 |
| Birdsell Loan and Finance Co., Inc. | 4,855 | 7,283 | --- |
| Central Carpet and Rug Cleaners, Inc. | 1,387 | --- | --- |
| Central Cemetery Co. of Illinois | 3,705 | 510 | --- |
| Central Street Garage, Inc. | 2,220 | 2,220 | 3,330 |
| Chicago Avenue Garage Co. | 100 | 100 | --- |
| Chicago Midget Race Track, Inc. | --- | --- | 1,110 |
| Church Street Bldg. Corp. | 16,970 | 19,023 | 4,027 |
| City National Corp., The | 22,929 | 5,000 | --- |
| Collender and Co. | 8,325 | --- | --- |
| Collender, Oliver D., Inc. | 2,775 | 2,775 | --- |
| Cooley's Stores Bldg. | --- | 1,336 | --- |
| Cyrus, George, and Co., Inc. | 375 | 562 | 1,110 |
| Davis and Hinman Garage, Inc. | 370 | 370 | 144 |
| Davis Street Garage | 2,775 | 282 | 555 |
| Dura-Built Construction Co., Inc. | --- | --- | 555 |
| Eagle Building Corp. | 22,200 | --- | --- |
| Evanston Agency, Inc. | 1,893 | 127 | 1,110 |
| Evanston A-I, Rug Cleaners | 5,550 | --- | --- |
| Evanston Becker Corp. | --- | 100 | 173 |
| Evanston Bond and Mortgage Co. | --- | 1,935 | 1,935 |
| Evanston Carpet and Rug Cleaning Co. | 119 | 278 | 1,110 |
| Evanston Consumers Corp. | --- | --- | 555 |
| Evanston Garage, Inc. | 555 | --- | --- |
| Evanston Health Club | 5,550 | --- | --- |
| Evanston Motor Speedway Corp. | 4,995 | 4,995 | --- |
| Evanston and Niles Center Bus Co. | 1,953 | 30,044 | 41,346 |
| Evanston Railway Co. | 77,090 | 25,557 | 7,882 |
| Evanston Security Finance Corp. | 12,535 | 11,722 | 17,583 |
| 1568-70 Elmwood Avenue Bldg. Corp. | 1,387 | --- | --- |
| Five Cent Cab Co., The | --- | 100 | --- |
| Foc'sle, Inc., The | 666 | 666 | --- |
| Foley, M., and Co. | 8,325 | 8,325 | 8,325 |
| Fowlers Garage and Service Station | --- | --- | 334 |
| Franklin Realty Corp. | --- | --- | 1,540 |
| Fraternity Service, Inc. | --- | 448 | 322 |

---

[1] Assessed in Chicago in 1935.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| EVANSTON (Continued) | | | |
| French Laundry | --- | $5,550 | $5,550 |
| Georgian Hotel Corp. | --- | --- | 1,110 |
| Gordon, S., Inc. | $148 | 1,166 | 1,166 |
| Greenwood Garage & Motor Car Co. | --- | 127 | 555 |
| Gregar & Louis Co. | --- | --- | 2,882 |
| Hennessy, W. S., Co. | 430 | --- | --- |
| Highland Park Transfer & Storage Co. | 3,867 | --- | --- |
| Hokanson & Jenks, Inc. | 2,512 | 457 | 252 |
| Honor System Loan & Finance Co., Inc. | --- | --- | 2,775 |
| Haven Apartment Bldg. Corp. | --- | --- | 555 |
| Investment Corp. | 895 | 1,963 | 1,933 |
| Iredale Fireproof Warehouse | --- | 721 | 4,399 |
| Kilby, Roger E., Co. | 1,110 | 1,110 | 1,110 |
| Kirkeby Management Co. | --- | 555 | 832 |
| Lake Front Service Station, Inc. | 100 | 591 | 169 |
| McAlister-Burch and Co. | 1,500 | 5,000 | --- |
| Main Bowling Center, Inc. | --- | 555 | --- |
| Main Recreation Center, Inc. | 15,650 | 5,000 | --- |
| Maple Church Garage | 444 | 100 | 1,110 |
| Maple Grove Bldg. Corp. | 8,880 | --- | --- |
| Moore, Michael, Inc. | 174 | 261 | --- |
| Motor Loan Co. | 8,950 | --- | --- |
| Mourad Brothers, Inc. | 5,550 | --- | --- |
| Nelson Brothers Laundry Co. | 3,068 | 4,125 | --- |
| New Cab Co. | --- | 740 | --- |
| North Shore Day Camp, Inc. | --- | --- | 1,110 |
| North Shore Motor Express Co. | 1,499 | --- | --- |
| North Shore School of Physical Development, Inc. | 1,675 | --- | --- |
| Oak Bldg. Corp. | 116 | --- | --- |
| Oil Burning Engineers, Inc. | --- | --- | 653 |
| Orth Mortgage Co. | --- | 5,550 | --- |
| Ottawa Bldg. Corp. | 1,499 | --- | --- |
| Paramount Realty Corp. | 1,388 | 1,388 | --- |
| Parks & Cemeteries Development & Finance Corp. | 568 | 2,760 | 1,933 |
| Peacock Auto Sales, Inc. | --- | --- | 5,550 |
| Perfection Hand Laundry, Inc. | 2,775 | 4,162 | 4,440 |
| Physicians Physio-Therapy, Inc. | 134 | 344 | --- |
| Property Service Co. | 174 | 814 | 109 |
| Riess Construction Co. | --- | 1,850 | 2,775 |
| Rookwood Building Corp., The | 8,325 | --- | --- |
| Service Warehouse Corp. | 2,775 | 4,162 | --- |
| Servewell Service Stations, Inc. | --- | 13,875 | --- |
| 721 Foster Bldg. Corp. | --- | 1,110 | --- |
| 605 Davis Street Bldg. Corp. | 10,000 | --- | --- |
| Six Five Hundred Cab Co. | 1,712 | 9,887 | 3,771 |
| Smart and Golee, Inc. | 4,254 | 3,249 | 3,237 |
| Smith Cleaners & Dyers, Inc. | --- | 231 | 555 |
| Snyder, C. C., Inc. | 11,100 | 11,100 | 11,100 |
| South Evanston Garage, Inc. | 100 | 150 | --- |
| Standard Analytical Service, Inc. | --- | 185 | 555 |
| Stewart How Alumni Service | --- | 100 | --- |
| Sunset Cemetery Co. | --- | --- | 34,687 |
| Swan-Taylor Super Service Garage, Inc. | 240 | 132 | 236 |
| Tamblo Co., The | 555 | --- | --- |
| Terrace Garage, Inc. | 150 | 150 | --- |
| United Warehouse Co. | 11,100 | --- | --- |
| University Cleaners & Dyers, Inc. | --- | --- | 5,550 |

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| OAK PARK (Continued) | | | |
| Real Estate Builders Corp. | $100 | $150 | --- |
| Real Estate Loan & Mortgage Corp. | 612 | 360 | $240 |
| Republic Finance Corp. | --- | 777 | 3,622 |
| Riley & Kerr, Inc. | 185 | 572 | 825 |
| Rug Renovating Co. | 1,665 | 2,497 | 3,745 |
| Safety Maintenance & Sales Co. | --- | --- | 1,081 |
| Schwartz, A., & Co., Inc. | 4,558 | 464 | --- |
| Strom, Storey, & Reitzel, Inc. | --- | --- | 148 |
| Strong Finance Corp. | --- | --- | 781 |
| Suburban Loan & Mortgage Co. | 54,460 | 893 | 958 |
| 1026-28 Washington Blvd. Oak Park | 8,325 | --- | --- |
| Thrift, Inc. | --- | 563 | 1,111 |
| Two West Madison Street Corp. | --- | --- | 11,100 |
| U. S. Acceptance Corp. | --- | --- | 27,204 |
| Vance & Gormley, Inc. | --- | 555 | 832 |
| Western Cook County Credit Bureau | --- | --- | 2,986 |
| West Suburban Finance & Thrift Co. | 6,233 | 11,110 | 15,650 |
| West Suburban Garage Co. | --- | --- | 11,110 |
| West Suburban Investment Co. | 1,110 | 2,775 | 2,775 |
| West Town's Exhibiting Co. | 2,775 | 2,775 | --- |
| TOTAL | $172,691 | $86,001 | $155,241 |
| WINNETKA | | | |
| American Dry Cleaning Co. | $1,774 | $1,774 | $4,717 |
| Fairclough Bud, Inc. | 1,110 | 1,110 | --- |
| Cadenhead Co. | 2,775 | --- | --- |
| Crosby Realty Co. | 2,775 | --- | --- |
| Cusack Realty Co. | --- | --- | 380 |
| Cusack, Thos., Co. | --- | --- | 155 |
| Heating Service Co. | --- | 156 | 430 |
| Hubbard Woods Service Station, Inc. | --- | 2,220 | 555 |
| Kainz, Peacock, Inc. | 555 | --- | --- |
| Knapp, Chas. T., & Co. | 1,387 | 925 | 2,775 |
| Laing, James, Co. | 2,775 | --- | --- |
| Murray, W. S., & Co. | 16,650 | --- | --- |
| North Shore Health Resort Co. | 21,704 | --- | --- |
| Northwood Cleaners, Inc. | 1,665 | 1,110 | 509 |
| Peacock Auto Sales, Inc. | --- | 555 | --- |
| Secretaries, Inc. | 200 | --- | --- |
| Smith & Goss, Inc. | 345 | 517 | 14,800 |
| Southland Co. | --- | 185 | 1,110 |
| Theatre Arts, Inc. | 555 | --- | --- |
| Windes & Marsh | 903 | 1,902 | 2,853 |
| Winnetka Auto Sales, Inc. | --- | 2,775 | 2,775 |
| Wittbold Investment | --- | --- | 33,300 |
| TOTAL | $55,173 | $13,229 | $64,359 |
| OTHER PLACES IN COOK COUNTY | | | |
| Abarbanell Bros., Inc., LaGrange | $12,801 | $7,415 | $11,123 |
| Acme Cleaners & Dyers, Inc., Bellewood | 231 | --- | --- |

| EVANSTON (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Wagstaff, C. D., and Co. | $167 | --- | $872 |
| Walker, Barton F., and Associates | 370 | 243 | 161 |
| Weldon and Co. | --- | $11,000 | --- |
| West Albion Motors, Inc. | 555 | --- | --- |
| West Side Cab Co., Inc. | --- | --- | 2,220 |
| Wright, Wm. H., and Co. | --- | --- | 975 |
| TOTAL | $329,518 | $236,433 | $216,262 |
| OAK PARK | | | |
| Acme Tax Appraisal Service, Inc. | $555 | --- | --- |
| Adel Bldg. Corp. | --- | --- | $555 |
| Alliance Loan Corp. | 740 | $1,760 | 2,640 |
| Arrow Transportation Co. | --- | --- | 1,671 |
| Austin Bros. | --- | 392 | 897 |
| Avenue Agency and Loan Corp. | 2,053 | 1,757 | 1,585 |
| Avenue Bldg., Corp. | 370 | --- | --- |
| Avenue Safe Deposit Co. | 1,850 | 925 | 973 |
| Baby's Valet, Inc. | --- | 1,665 | --- |
| Barrow Bros., Inc. | 111 | --- | 560 |
| Belz Dyeing and Cleaning Co. | 151 | --- | 1,332 |
| Brebner, Charles, Inc. | 11,100 | --- | --- |
| Buurma Home Builders and Realty Corp. | 542 | --- | --- |
| Carleton Hotel Corp. | --- | --- | 1,110 |
| Caron, Aug. S. and Son., Inc. | 1,748 | 3,572 | 1,526 |
| Cool, S. G. Co. | --- | --- | 555 |
| Doris Corp. | 3,330 | --- | --- |
| Educational Information Bureau, Inc. | 100 | 150 | 325 |
| Evelyn Hotel Building Corp. | 13,875 | --- | --- |
| Henris Beauty Studio, Inc. | --- | --- | 2,775 |
| Hopkins and Wine, Inc. | 555 | 832 | --- |
| Huntington Co., Inc. | 100 | --- | --- |
| Hutchinson Building Corp. | 9,250 | 9,250 | 9,250 |
| Johnson Bros. Real Estate Improvement Co. | 162 | --- | 5,550 |
| Johnson, Oscar F, Inc. | --- | --- | 1,387 |
| Kewaunee Engineering Co. | 2,775 | 2,775 | 4,162 |
| L. and M. Finance Co. | 7,899 | 11,848 | 10,841 |
| L. and M. Loan Co. | 740 | 11,110 | 5,328 |
| Lindop, John Cummings., Mortgage Corp. | --- | 1,454 | 1,642 |
| Lindop, John Cummings, Real Estate, Inc. | 1,112 | 2,159 | 1,774 |
| Lorimers, Inc. | --- | --- | 418 |
| McConachie Home Builder, Inc. | --- | 262 | 473 |
| Maywood Building Corp. | --- | --- | 2,775 |
| Metropolitan Schools, Inc. | 582 | 478 | 100 |
| Mount Vernon Building Corp. | 10,500 | 5,000 | --- |
| Murphy Bros. Teaming Co. | 5,550 | --- | --- |
| National Cinema Service Co. | --- | --- | 5,550 |
| Nicholas, Robert E. Inc. | 357 | 250 | --- |
| Oak Leaf Motor Sales, Inc. | 3,809 | 5,713 | --- |
| Oak Park Chateau Corp. | --- | --- | 555 |
| Oak Park Nash Co. | 11,100 | --- | --- |
| Oak Park Safe Deposit Co. | 791 | 365 | 499 |
| Pebbles Decorating Co. | 861 | 793 | 1,603 |
| Postlewait Co. | --- | --- | 1,662 |

| OTHER PLACES IN COOK COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Advance Cleaners and Dyers, Inc., Maywood | --- | --- | $555 |
| Alfords Flying Service, Inc., McCook | --- | --- | 2,775 |
| Anchor Wet Wash Laundry Co., Forest Park | --- | --- | 555 |
| Anderson, L. B., and Co., Inc., Wheeling | $307 | $1,633 | 1,022 |
| Archer Woods Cemetery, Inc., Summit | 1,656 | 1,951 | 1,742 |
| Arlington Heights Theatre Bldg. Corp., Arlington Heights | --- | --- | 555 |
| Associated Erectors, Inc., LaGrange | 303 | --- | --- |
| Associated Erectors, Inc., Riverside | --- | --- | 2,775 |
| Bardwick, John Jr., Inc., Harvey | 5,550 | --- | 555 |
| Bormann, Inc., Melrose Park | 1,144 | 1,317 | 1,547 |
| Blackheath, Inc., Northbrook | 2,056 | 1,933 | --- |
| Bellwood Transit Lines, Inc., Maywood | 314 | 3,274 | 2,960 |
| Bjork, Inc., Park Ridge | --- | --- | 100 |
| Blue Island Cab Co., Blue Island | 449 | 449 | 674 |
| Blue Island First Securities Co., Blue Island | 1,500 | 2,250 | 16,605 |
| Blue Island Garage., Blue Island | 859 | 2,790 | 4,185 |
| Blue Island Sanitary Laundry, Inc., Blue Island | 2,775 | 2,775 | --- |
| Blue Island Wimsette Finance Co., Blue Island | 1,040 | 2,457 | 4,073 |
| Bolten Realty Co., Park Ridge | 841 | 615 | --- |
| Bosco Brothers, Inc., Maywood | 1,711 | 2,567 | --- |
| Brunn and Knoll, Inc., Oak Lawn | --- | --- | 222 |
| Buurma Home Builders and Realty Corp. River Forest[1] | --- | 921 | 1,382 |
| Calumet Acceptance Corp., Blue Island | 1,435 | 3,348 | 3,353 |
| Calumet City Clinics, Calumet City | 2,775 | --- | --- |
| Center and Ellinwood Bldg. Corp., Desplaines | --- | --- | 555 |
| Central West Construction Co., Maywood | --- | 3,710 | 5,652 |
| Cheek and Hines, Inc., Wilmette | 256 | --- | --- |
| Chicago Air Cab Corp., Glen View | --- | 2,775 | 2,775 |
| Chicago Park Cemetery Co., Stickney | --- | --- | 1,110 |
| Chicago Suburban Aviation Co., La Grange | --- | 2,500 | 5,550 |
| Cibiology, Inc., Maywood | --- | --- | 164 |
| Citizens State Investment Co., Glencoe | 15,262 | --- | --- |
| Cleaners De Luxe., Niles Center | --- | 3,891 | 5,837 |
| Commercial Air Service, Inc., Hillside | 2,775 | 2,775 | --- |
| Confidential Loan Service, Inc., Park Ridge | 1,456 | 2,224 | 2,921 |
| Dempsey Motors Corp., Park Ridge | --- | --- | 2,831 |
| Desplaines Agency, Inc., Desplaines | --- | 784 | 1,176 |
| Desplaines National Mortgage Co., Desplaines | --- | 1,817 | 880 |
| Desplaines Realty Co., Desplaines | 637 | --- | 181 |
| Desplaines Recreation, Inc., Desplaines | 22,200 | --- | --- |
| Desplaines Valley Motors., Lemont | 491 | --- | --- |
| Donald Realty Corp., Lansing | --- | 555 | --- |
| Eddington and Allen, Inc., Wilmette | 110 | 494 | 147 |
| Elmwood Cemetery Co., River Grove | 12,876 | 26,344 | 39,516 |
| Elmwood Park Exchange, Inc., Elmwood Park | --- | 1,460 | 1,807 |
| Estes Gables, Inc., The., Wilmette | --- | 370 | 555 |
| Farm School, Inc. The, Wilmette | 154 | --- | --- |
| 15407 Center Ave. Bldg. Corp., Harvey | 555 | --- | 555 |
| Fifth Ave. Cleaners and Dyers., La Grange | 350 | 837 | 180 |
| Fire Insurance Research Bureau, Inc., Wilmette | --- | --- | 5,550 |

---

[1] Assessed in Oak Park in 1935.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| OTHER PLACES IN COOK COUNTY (Continued) | | | |
| First Agency and Loan Corp. of Riverside, Riverside | 1,414 | --- | $1,731 |
| Flossmoor Investment Co., Flossmoor | $2,775 | --- | --- |
| Forest Home Cemetery, Forest Park | 13,875 | 20,812 | 20,812 |
| Forest Park Bank Bldg. Corp., Forest Park | --- | --- | 555 |
| Forest Park Masonic Temple Bldg. Corp., Forest Park | 10,000 | --- | --- |
| Forest Park Transfer Block Bldg. Corp., Forest Park | --- | --- | 5,550 |
| Germania Safe Deposit and Trust Co., Wilmette | --- | --- | 4,576 |
| Gleason Cartage Co., Inc., Maywood | --- | --- | 1,605 |
| Goodfellowship Real Estate Imprvt. Assn., Worth | --- | 584 | 876 |
| Gold Star Line, South Holland | 628 | --- | --- |
| Gold Star Motor Service, Inc., Barrington | 5,550 | --- | 100 |
| Golfmoor Golf Club, Inc., Oak Lawn | 3,219 | --- | --- |
| Gregor and Louis Co., Wilmette | 391 | 3,819 | --- |
| H and K Chevrolet, Inc., LaGrange | 1,869 | 1,338 | --- |
| Hallowell and James, Inc., LaGrange | --- | --- | 13,875 |
| Hamel Chevrolet Co., River Forest | --- | 1,000 | --- |
| Hammel Chevrolet Co., Elmwood Park | 11,100 | --- | --- |
| Hansen, Chris., Real Estate Imprvt. Co., Calumet City | 2,590 | 1,000 | --- |
| Harlem-North Golf Practice Courses, Inc., Elmwood Park | 825 | 159 | 100 |
| Harvey Finance and Thrift Co., Harvey | 9,892 | 388 | 521 |
| Harvey Theatre Co., Inc., Harvey | --- | 5,550 | 5,550 |
| Heating Service Co., Wilmette | 145 | --- | --- |
| Heidemann, W. G., and Associates, Maywood | 390 | 651 | 567 |
| **Heinz Motor Co., Niles Center** | 1,116 | --- | --- |
| Hoover Laboratories, Inc., River Forest | --- | --- | 2,081 |
| Hoppenrath, William and Son, Inc., Brookfield | 3,016 | 4,524 | 555 |
| Hutton and Son, J. T., Inc., Calumet City | 555 | --- | --- |
| Kennedy and Company, Forest Park | --- | --- | 1,110 |
| Kerr, W. E., and Co., Inc., Harvey | 15,064 | 15,064 | 27,750 |
| Keystone Construction Co., Harvey | 5,550 | --- | --- |
| King, Armand D., Inc., Niles Center | --- | --- | 555 |
| Knudtson Mortgage and Loan Co., Wilmette | 1,934 | 719 | 518 |
| LaGrange-Aurora Auto Wrecking Service, Congress Park | 277 | --- | --- |
| LaGrange Cemetery Co., LaGrange | 3,000 | 2,628 | 1,463 |
| LaGrange First Nat. Co., The, LaGrange | 1,633 | 296 | --- |
| LaGrange Gables, Inc., LaGrange | --- | 2,775 | 2,775 |
| LaGrange Hotel and Rest., Inc., LaGrange | 5,550 | --- | --- |
| **LaGrange National Safe, Deposit Co., LaGrange** | 100 | 178 | 187 |
| **Lane and Petersen, Inc., Maywood** | 571 | 856 | 2,775 |
| Lank, Dr., Health Institute, Palatine | 2,775 | 2,775 | --- |
| Lansing Airport Golf Course, Lansing | 22,200 | 22,200 | --- |
| Lavender Beauty Shop of Glen View, Glen View | --- | --- | 1,110 |
| **Lebovitz Co., Inc., Forest Park** | 254 | --- | 440 |
| **Lehman Corp., Arlington Heights** | 232 | --- | --- |
| Leyden Motor Coach, Franklin Park | 680 | --- | 509 |
| **Leyden Premièr Cab Co., Inc., Elmwood Park** | 100 | 204 | 622 |
| **Leyden Real Estate and Ins. Agency, Inc., River Grove** | --- | --- | 498 |
| Lil Theatre Corp., Forest Park | --- | 218 | 1,110 |
| **Lord Cook County Real Estate and Imprvt. Corp., LaGrange** | 155 | --- | --- |
| OTHER PLACES IN COOK COUNTY (Concluded) | | | |
| Sibley Farm, Inc., Harvey | $555 | $832 | --- |
| Silver Lake Golf and Country Club, Inc., Orland Park | 1,387 | 1,387 | $1,387 |
| Sleepy Hollow Memorial Park, Inc., Worth | --- | 2,000 | 912 |
| Sons and Daughters of Joseph Cemetery, Inc., Forest Park | 5,475 | 3,670 | 1,665 |
| South Suburban Safeway Lines, Harvey | --- | 54,003 | 81,005 |
| South West Town Bus Lines, Worth | 1,120 | 1,412 | 2,118 |
| Square Deal Service Station, Melrose Park | 555 | 832 | --- |
| Suburban Construction Co., Niles Center | 248 | 111 | --- |
| Summers Real Estate Imprvt. Corp., Harvey | 1,609 | 2,414 | 3,621 |
| Thornton Cartage Co., Thornton | 891 | 2,433 | 2,339 |
| 333 Park Ave. Bldg. Corp. of Glencoe, Glencoe | --- | 382 | 407 |
| Transit Associates, Inc., Park Ridge | 375 | 134 | 160 |
| Tri-City Cab Co., Park Ridge | 440 | 440 | 126 |
| United Motor Coach Co., Desplaines | --- | --- | 2,893 |
| Village Cleaners, Inc., Wilmette | 425 | --- | --- |
| Villa Grange Building Corp., LaGrange | 5,914 | --- | 555 |
| Waldheim Cemetery Co., Forest Park | 61,050 | 15,387 | 15,687 |
| Waukegan Road Garage, Inc., Glen View | --- | --- | 100 |
| Westlake Finance Co., Maywood | 3,654 | 6,682 | 8,352 |
| Western Springs Agency and Loan Corp., Western Springs | 796 | 1,425 | 568 |
| Western Springs Laundry Co., Western Springs | --- | 2,775 | 2,775 |
| Western Springs Wet Wash, Inc., LaGrange | --- | --- | 555 |
| Westwood Holding Corp., Elmwood Park | 189 | --- | --- |
| Westwood Laundry Co., Elmwood Park | 11,359 | 3,790 | --- |
| Wheeling Safe Deposit Bldg. Corp., Wheeling | 1,125 | 1,377 | --- |
| Wilmette Life Bldg. Corp., Wilmette | 3,721 | 5,580 | 5,580 |
| Zengler, A. W., Co., The, Hubbard Woods | 1,425 | 2,137 | 3,205 |
| TOTAL | $491,044 | $376,842 | $463,193 |
| CRAWFORD COUNTY | | | |
| Crawford Co. Bowling Alleys, Inc., Robinson | $1,330 | $875 | $115 |
| Crawford Co. Gas Co., Palestine | --- | --- | 14,800 |
| Dinsmoor Oil Co., Robinson | --- | 74,000 | 100 |
| Economy Investment Co., Robinson | 960 | 1,280 | 1,850 |
| Home Theatre Circuit Corp., Robinson | --- | --- | 1,450 |
| Hutsonville Telephone Co., Hutsonville | 540 | --- | 1,370 |
| Maxwell Investment Co., Robinson | 4,420 | --- | --- |
| Porterville Telephone Co., Robinson | --- | --- | 870 |
| **Ranson, J. I., Inc., Palestine** | 4,420 | --- | --- |
| Robinson Building Corp., Robinson | --- | --- | 525 |
| **Robinson Pipe Line Contracting Co., Inc., Robinson** | --- | --- | 925 |
| Salvage Oil and Fuel Co., Robinson | --- | --- | 16,875 |
| TOTAL | $9,180 | $76,155 | $38,980 |

| OTHER PLACES IN COOK COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Lorenz, Fred., Inc., Oak Glen | --- | $4,216 | $6,324 |
| Lorenzo Wrecking Co., Melrose Park | --- | 700 | --- |
| Madsen, James P., Co., Broadview | $8,325 | --- | --- |
| Midwest Amusement Co., Calumet City | 5,550 | --- | --- |
| Maine Securities Co., Desplaines | 8,862 | 10,086 | 5,404 |
| Main-Tuohy Bldg. Corp., Park Ridge | 2,775 | --- | 555 |
| Malco Cartage Co., Dalton | --- | --- | 555 |
| Maywood Bldg. Corp., Maywood | 2,775 | 2,775 | --- |
| **Maywood Finance Corp., Maywood** | 6,662 | 9,993 | 6,473 |
| Maywood Hotel Corp., Maywood | 200 | 140 | 555 |
| Maywood Memorial Chapel, Maywood | 555 | --- | --- |
| Maywood One Stop Service Station, Maywood | 2,213 | --- | --- |
| Maywood State Safe Deposit Co., Maywood | 8,325 | --- | --- |
| Meyer Bros. Real Estate Co., Elmhurst | --- | --- | 1,387 |
| Melrose Park Exchange, Melrose Park | 2,336 | 3,504 | --- |
| Midwest Cartage Co., Melrose Park | 7,991 | 12,113 | 15,060 |
| Motors Service, Inc., Wilmette | 317 | 3,840 | 5,760 |
| Nagel, Fred., Service, Inc., Desplaines | --- | 925 | --- |
| New Hammond Cleaners & Dyers, Inc. Calumet City | 2,775 | --- | --- |
| Niles Center Home Laundry, Inc., Niles Center | 2,580 | 4,429 | 2,080 |
| Northbrook Safe Deposit Co., Northbrook | --- | --- | 337 |
| Northwestern Hospital, Inc., Desplaines | --- | 247 | 555 |
| North Suburban Flying Corp., Glen View | 880 | 1,320 | 1,980 |
| North West Wrecking & Lumber Co., Melrose Park | --- | --- | 2,775 |
| Oak Hills Golf Club, Palos Park | --- | --- | 1,110 |
| Oakland Cemetery Co. of Chicago, Dolton | 100 | 100 | 555 |
| Oaklawn Cemetery Association, Homewood | --- | 1,793 | 2,143 |
| O'Connor's Cleaners & Furriers, Inc., River Forest | 3,344 | 4,532 | 5,559 |
| Olejniczak, Joseph, Inc., Phoenix | 2,775 | --- | --- |
| Olson Brothers, Inc., Maywood | 1,387 | 1,387 | --- |
| Ottlinger Beauty Shops, Inc., Niles Center | 5,550 | --- | --- |
| Pantorium Cleaners, Inc., Barrington | 4,995 | --- | --- |
| Park Ridge Fuel & Material Co., Park Ridge | --- | 222 | 222 |
| Park Ridge Laundry, Inc., Park Ridge | 558 | 558 | 1,665 |
| Pick Wick Bldg. Corp., Park Ridge | --- | --- | 555 |
| Plumer, Fred, & Associates, Inc., Kenilworth | 555 | --- | --- |
| Plummers Motor Livery, Inc.. River Forest | 646 | --- | --- |
| **Poster Service, Inc., Park Ridge** | --- | 463 | --- |
| **Pronger Construction Co., Blue Island** | 32,375 | --- | --- |
| **Pronger Engineering Corp., Blue Island** | 2,775 | --- | --- |
| **Prospect Country Club, Inc., Mount Prospect** | --- | --- | 5,550 |
| Proviso Hospital Assoc.,Inc., Melrose Park | 23,000 | --- | --- |
| Proviso Safe Deposit Co., Maywood | --- | 1,388 | --- |
| Public Credit Co., Forest Park | --- | --- | 1,110 |
| Quick Service Taxi Co., Forest Park | 1,387 | 1,387 | 1,387 |
| Rensch Fire Proof Warehouse, Wilmette | --- | 2,421 | 3,632 |
| River Forest Lodge Bldg. Corp., River Forest | 10,000 | 10,000 | 15,000 |
| Riverside Amusement Corp., Riverside | 2,775 | --- | --- |
| Rose Theatre Corp., Melrose Park | 517 | --- | 555 |
| S. C. M. Theatre Corp., Wilmette | --- | 4,875 | 842 |
| Sax-Tiedeman & Co., Franklin Park | 5,550 | 592 | 888 |
| Scully Storage & Transfer Co., Niles Center | 414 | 400 | 600 |
| Senne, Paul W., Funeral Home, Inc., Maywood | 2,409 | 1,764 | 2,646 |
| Service Cartage Co., Lemont | --- | --- | 188 |
| Schappi Bus Lines, Inc., Calumet City | 204 | --- | --- |
| Shore Line Cleaners, Inc., Wilmette | --- | 7,500 | --- |

| | 1935 | 1936 | 1937 |
|---|---|---|---|
| CUMBERLAND COUNTY | | | |
| Greenup Telephone Co., Greenup | $890 | --- | $450 |
| TOTAL | $890 | --- | $450 |
| DEKALB COUNTY | | | |
| Central Agency, Inc., DeKalb | $5,130 | --- | --- |
| Corey & Evans, Inc., DeKalb | 1,470 | --- | $1,100 |
| DeKalb County Abstract Co., Sycamore | 1,600 | $1,625 | 1,750 |
| DeKalb Ogle Telephone Co., Sycamore | 109,200 | 102,100 | 88,540 |
| DeKalb Theatre Co., DeKalb | --- | --- | 100 |
| Farmers Grain & Supply Co., Sycamore | --- | 37,000 | --- |
| Fisk-McLean Motor Co., DeKalb | --- | --- | 3,700 |
| Northern Investment Co., DeKalb | --- | 3,450 | 9,850 |
| Sannauk Golf Club, Sandwich | 3,210 | --- | 4,950 |
| W. G. Oil & Gas Corp., Hinckly | --- | --- | 3,700 |
| Wakefield Grain Co., Waterman | --- | --- | 5,050 |
| TOTAL | $120,610 | $144,175 | $118,740 |
| DEWITT COUNTY | | | |
| DeWitt County Co-operative Grain Co., Inc., Clinton | --- | --- | $17,095 |
| Illinois Central Telephone Co., Clinton | $232,710 | $135,690 | 139,680 |
| Maple Grove Cemetery Assoc., Farmer City | 490 | --- | 100 |
| TOTAL | $233,200 | $135,690 | $156,875 |
| DOUGLAS COUNTY | | | |
| Atwood Mutual Telephone Co., Atwood | --- | --- | $500 |
| Gem Amusement Co., Villa Grove | --- | --- | 2,325 |
| Newman Grain & Lumber Co., Newman | --- | --- | 7,200 |
| Tuscola Theatre Co., Tuscola | --- | $2,275 | 2,200 |
| W. D. Z. Broadcasting Co., Tuscola | --- | --- | 350 |
| TOTAL | --- | $2,275 | $12,575 |
| DUPAGE COUNTY | | | |
| Aablo Dry Cleaning Co., Inc., Downers Grove | $2,620 | $275 | $1,850 |
| Acme Cleaners & Dyers Co., Bellwood | 740 | --- | --- |
| American Hydrolizer Co., Elmhurst | --- | --- | 370 |
| Antiseptic Family Laundry, Inc., Glen Ellyn | 5,550 | --- | --- |
| Ardmore Construction Co., Elmhurst | --- | --- | 125 |
| Baker Sales Corp., Glen Ellyn | --- | --- | 1,850 |
| Beidelman, Arthur R., Naperville | --- | --- | 175 |
| Berlin Co., Arthur W., Inc., Addison | --- | --- | 290 |
| Big 4 Laundry, Inc., Villa Park | --- | 4,440 | --- |
| Bloomingdale Evergreen Cemetery Assoc., Bloomingdale | --- | 550 | --- |
| Burkes Plumbing & Heating Co., Lombard | 640 | 425 | 600 |
| Coles, Charles H., Real Estate & Investment Corp., Elmhurst | 760 | --- | 1,850 |

## LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| DU PAGE COUNTY (Continued) | | | |
| Complete Home Service, Villa Park | --- | $370 | --- |
| Cooper-Pollock, Inc., Elmhurst | --- | --- | $125 |
| Cromer Motor Co., Naperville | --- | 925 | 1,850 |
| Dillon Construction Co., Clarendon Hills | --- | --- | 105 |
| Downers Grove Investment and Real Estate Improvement Co., Downers Grove | --- | --- | 49,115 |
| Downers Grove Theatre Corp., Downers Grove | $1,480 | 1,480 | 1,480 |
| DuPage County Motor Co., Naperville | --- | 1,300 | --- |
| DuPage Finance Co., Wheaton | --- | 925 | 1,825 |
| DuPage-Kane Credit Bureau, Wheaton | 1,770 | --- | --- |
| DuPage Sand and Gravel Co., Winfield | 18,500 | 18,500 | --- |
| DuPage Theatre Corp., Elmhurst | --- | 525 | 2,950 |
| DuPage Title Co., Wheaton | 14,870 | 18,730 | 19,650 |
| Elmhurst Finance Co., Elmhurst | --- | --- | 375 |
| Elmhurst Safe Deposit Co., Elmhurst | 1,430 | 645 | 450 |
| Evahern Theatre Corp., Hinsdale | --- | 275 | 550 |
| First Nat'l. Investment Agency and Loan Corp., Elmhurst | 10,840 | --- | --- |
| Franzen, C.F., Inc., Bensenville | 380 | 370 | 1,150 |
| French Cleaners and Dyers, Inc., Elmhurst | 7,400 | 7,400 | 245 |
| Ganzhorn Bldg. Corp., Glen Ellyn | --- | --- | 1,850 |
| Glen Amusement Corp., Glen Ellyn | --- | --- | 225 |
| Glen Ellyn Storage Corp., Glen Ellyn | 3,780 | 125 | --- |
| Green Ridge, Inc., Villa Park[1] | 55,500 | 18,500 | 18,500 |
| Harford Field, Inc., Hinsdale | 50 | 100 | 75 |
| Highway Construction Service Co., Glen Ellyn | --- | --- | 370 |
| Hinsdale Investment Co., Hinsdale | --- | 370 | --- |
| Hinsdale Laundry Co., Hinsdale | 1,140 | 2,250 | 2,325 |
| Hitzman, Inc., Villa Park | --- | --- | 740 |
| Iglehart Co., Hinsdale | --- | 11,100 | --- |
| Koller and Koller, Inc., Villa Park | --- | 200 | 375 |
| Kwiksol Co., Wheaton | --- | --- | 925 |
| LaPrell Construction Co., Villa Park | 5,530 | 5,530 | 370 |
| Lombard Air Port Co., Lombard | --- | --- | 95 |
| Lombard Theatre Corp., Elmhurst | 13,870 | --- | --- |
| Lord DuPage County Real Estate Improvement Co., Downers Grove | --- | --- | 370 |
| Midwest Golf Club, Hinsdale | 1,850 | --- | --- |
| Miniature Train and Railroad Co., Glen Ellyn | --- | --- | 425 |
| Mount Emblem Cemetery Ass'n., Inc., Elmhurst | 8,210 | --- | 800 |
| National Auto Wreckers Co., Lombard | --- | --- | 740 |
| Pfeiffer Mortuary, Hinsdale | 3,500 | --- | --- |
| Putman-Pope Motor Co., Inc., Downers Grove | 1,810 | --- | --- |
| Roath, Inc., Lombard | --- | 3,700 | 3,700 |
| Roath, O. J. Realty Co., Lombard | 840 | 925 | 2,960 |
| Schless Construction Co., Inc., Downers Grove | --- | 445 | 445 |
| Schloss, J. T., and Co., Inc., Downers Grove | --- | 700 | 18,500 |
| Scott, Langan, Barst, and Lambe, Inc., Naperville | --- | --- | 100 |
| Senft, Ory Co., Naperville | --- | 550 | 3,300 |
| Soltwisch, William, and Sons, Inc., Hinsdale | 3,040 | 1,850 | --- |
| Star West Cleaners, Inc., Wheaton | 5,550 | 3,700 | --- |
| Suburban Auto Insurance Co., Lombard | --- | 5,740 | 4,865 |

[1] Green Ridge 1935 Certified late as omitted property

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| FORD COUNTY | | | |
| Caberry Farmers Grain Co., Caberry | --- | $2,050 | $1,475 |
| Carson Motor Co., Gibson City | --- | 525 | 750 |
| Central States Construction Co., Paxton | --- | --- | 100 |
| Ford County Abstract Co., Paxton | $1,620 | 2,900 | 2,300 |
| Ford County Warehousing Co., Gibson City | 290 | 150 | 100 |
| Gibson Warehouse Co., Gibson City | --- | 370 | --- |
| TOTAL | $1,910 | $5,995 | $4,725 |
| FRANKLIN COUNTY | | | |
| Commonwealth Agency, Benton | $480 | $400 | $200 |
| Commonwealth Investment Corp., Benton | --- | --- | 17,465 |
| Crab Orchard Telephone Co., Thompsonville | --- | --- | 740 |
| Flasher-Button Signs, Inc., Benton | 7,770 | 7,400 | --- |
| Limerick Finance Corp., West Frankfort | --- | --- | 2,700 |
| Royal Hardware Co., Inc., Royalton | --- | --- | 1,475 |
| Security Abstract Co., Benton | 640 | 750 | 175 |
| United Realty Agencies, Inc., West Frankfort | 480 | 225 | 75 |
| TOTAL | $9,370 | $8,775 | $22,830 |
| FULTON COUNTY | | | |
| Bader and Co., Vermont | --- | --- | $2,800 |
| Central Theatre Circuit, Inc., Canton | --- | $750 | 350 |
| Corn Belt Agricultural Credit Corp., Table Grove | --- | 2,675 | --- |
| Dalton Bros., Inc., Farmington | $6,010 | 2,775 | 4,650 |
| Farmington Telephone Co., Farmington | --- | --- | 875 |
| Jones and Buffum, Inc., Canton | 1,570 | 2,300 | 9,100 |
| Lane, S. B., Motor Truck Line Co., Farmington | 750 | 375 | 375 |
| Lock's Motor Sales, Inc., Astoria | --- | 1,975 | 575 |
| TOTAL | $8,330 | $10,850 | $18,725 |
| GALLATIN COUNTY | | | |
| Equality Independent Telephone Co., Equality | $490 | $1,850 | --- |
| Herman Chevrolet Co., Ridgway | --- | --- | $3,700 |
| Lawler and Holderby Motor Corp., Ridgway | --- | --- | 575 |
| TOTAL | $490 | $1,850 | $4,275 |
| GREENE COUNTY | | | |
| Roodhouse Water Corp., Roodhouse | --- | --- | $480 |
| GRUNDY COUNTY | | | |
| Berta Lumber Co., Coal City | $1,750 | --- | --- |
| Finnegan Grain Corp., Morris | --- | --- | $555 |
| Finnegan Warehouse Co., Morris | 1,360 | $5,550 | 5.550 |
| Illinois Clay Products Co., Morris | --- | 25,800 | --- |
| Kinsman Independent Telephone Co., Kinsman | --- | --- | 925 |

| DU PAGE COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Suburban Investment Co., Villa Park | --- | --- | $18,500 |
| Suburban Realty Co., Elmhurst | $2,510 | $925 | 1,387 |
| Suburban Underwriters Corp., Lombard | --- | 100 | 200 |
| Theidel, Carl, and Sons, Inc., Hinsdale | 80 | 2,000 | --- |
| Villa Park Safe Deposit Co., Villa Park | 920 | 825 | --- |
| Warrenville Fuel and Lumber Co., Warrenville | 740 | --- | 740 |
| West Chicago Theatre Corp., West Chicago | --- | --- | 1,110 |
| Wheaton Auto Sales, Inc., Wheaton | --- | --- | 16,650 |
| Wheaton Theatres Co., Inc., Wheaton | 370 | 325 | 300 |
| Wilson, Howard G., and Co., Glen Ellyn | --- | 175 | --- |
| Zace Sanatorium, Inc., Winfield | --- | 300 | 350 |
| TOTAL | $176,180 | $117,570 | $188,272 |
| EDGAR COUNTY | | | |
| Community Thrift and Loan Co., Paris | $3,900 | $3,900 | $3,380 |
| Kansas Agricultural Credit Corp., Kansas | --- | 1,750 | 3,175 |
| Kansas Mutual Telephone Co., Kansas | --- | --- | 925 |
| Nelson Title Co., Paris | 4,690 | 4,500 | 2,085 |
| West Union Oil and Gas Co., Paris | --- | 2,550 | 19,110 |
| TOTAL | $8,590 | $12,700 | $28,675 |
| EDWARDS COUNTY | | | |
| McDowell and Nicholson, Inc., W. Salem | --- | --- | $370 |
| Radio Service and Electric Co., Albion | --- | $1,100 | 1,885 |
| Ziegler Finance Co., Albion | --- | --- | 200 |
| TOTAL | --- | $1,100 | $2,455 |
| EFFINGHAM COUNTY | | | |
| Altamont Motor Co., Altamont | --- | $150 | $2,775 |
| Capital Chevrolet Co., Effingham | --- | 5,550 | --- |
| Effingham Finance Co., Inc., Effingham | $3,230 | 3,875 | 3,100 |
| Frizina Theatres Co., Effingham | --- | --- | 200 |
| J. R. T. Finance Corp., Effingham | --- | --- | 960 |
| Mason Telephone Co., Mason | 740 | 370 | --- |
| Mantz and Oren, Inc., Effingham | 3,980 | 3,850 | 3,990 |
| Montrose Mutual Telephone Co., Montrose | --- | 3,330 | 3,300 |
| National Trail Telephone Co., Altamont | 1,490 | 2,050 | 300 |
| Shumway Mutual Telephone Co., Shumway | --- | 925 | 925 |
| TOTAL | $9,440 | $20,100 | $15,550 |
| FAYETTE COUNTY | | | |
| Better Amusement Co., Inc., Vandalia | $1,650 | $2,100 | $2,526 |
| Fayette County Mutual Telephone Co., Brownstown | --- | --- | 445 |
| St. Paul Telephone Co., Shobonier | --- | --- | 890 |
| St. Peter Telephone Co., St. Peter | 650 | 1,300 | 475 |
| TOTAL | $2,300 | $3,400 | $4,335 |

| GRUNDY COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Northwestern Corporation, Morris | --- | $15,400 | --- |
| TOTAL | $3,110 | $46,750 | $7,030 |
| HAMILTON COUNTY | | | |
| Macedonia Telephone Co., Macedonia | --- | --- | $890 |
| HANCOCK COUNTY | | | |
| Adrian Agricultural Credit Corp., Adrian | --- | --- | $500 |
| Amus-W. Theatre Co., LaHarpe | --- | --- | 2,175 |
| Anguish and Wolfenbarger Co., Dallas City | --- | --- | 3,250 |
| Curtis-Pearson Funeral Service, Inc., Warsaw | $800 | $700 | 1,450 |
| Dallas City Light Co., Dallas City | 1,870 | 2,020 | 2,555 |
| Disco Elevator Co., Dallas City | --- | --- | 500 |
| Fruit Growers and Shippers, Nauvoo | --- | --- | 740 |
| Jackson Bus Line, Inc., Warsaw | --- | --- | 575 |
| Keokuk Electric Co., Hamilton | 25,030 | 29,550 | 33,685 |
| Masonic Building Association, Warsaw | --- | --- | 3,700 |
| Mississippi Valley Telephone Co., Carthage | 9,500 | 14,665 | 9,600 |
| Monroe Motor Sales, Inc., Carthage | --- | --- | 1,850 |
| Nauvoo Electric Light and Power Co., Nauvoo | 1,180 | 3,125 | 1,400 |
| Nauvoo Transportation Co., Nauvoo | --- | 1,075 | --- |
| Wendt Motor Coach Lines, Inc., Warsaw | 190 | 150 | 50 |
| TOTAL | $38,570 | $51,285 | $62,030 |
| HARDIN COUNTY | | | |
| Benzon Fluorspar, Elizabethtown | --- | --- | $7,765 |
| Crystal Fluorspar, Elizabethtown | --- | $18,200 | 50,990 |
| Hardin County Abstract and Title Co., Elizabethtown | --- | 825 | 400 |
| Riverview Chevrolet, Rosiclare | $1,690 | --- | 3,700 |
| Rosiclare Telephone Co., Rosiclare | 420 | --- | 555 |
| Sunbeam Fluorspar, Elizabethtown | --- | 5,700 | --- |
| TOTAL | $2,110 | 22,725 | 63,410 |
| HENDERSON COUNTY | | | |
| Raritan Opera House Co., Raritan | --- | --- | $75 |
| Raritan Switchboard and Telephone Co., Raritan | --- | --- | 1,830 |
| TOTAL | --- | --- | $1,905 |
| HENRY COUNTY | | | |
| Bugos Bus Corp., Alpha | --- | --- | $925 |
| Citizens Mutual Telephone Co., Cambridge | $460 | --- | 275 |
| Galva Telephone Co., Galva | 1,790 | $1,350 | --- |
| Geneseo Co-operative Telephone Co., Geneseo | 13,920 | 7,900 | 12,225 |
| Hardin Sales and Service Co., Orion | 450 | 1,075 | 1,950 |

Does not include Meyer Bros. Real Estate Co., Elmhurst which was erroneously included on the Cook County list and certified late to Du Page County.

## LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| HENRY COUNTY (Continued) | | | |
| Henry County Telephone Co., Atkinson[1] | $2,430 | 2,675 | $1,300 |
| Illinois Valley Agency Corp., Geneseo | 690 | 2,095 | --- |
| Keller Hotel Co., Galva | 1,870 | --- | --- |
| Kelley Motor Co. of Kewanee, Kewanee | 3,330 | --- | 2,440 |
| Kewanee Citizen's System Co., Kewanee | 4,690 | 4,675 | 1,795 |
| Kewanee-Peoria Transfer Co., Kewanee | 280 | --- | --- |
| Kewanee Public Service Co., Kewanee | 95,510 | 127,150 | 143,830 |
| Kewanee Securities Co., Kewanee | 2,930 | --- | --- |
| Larsen & Lundberg, Inc., Kewanee | --- | --- | 5,100 |
| Maddox-Wood, Inc., Kewanee | --- | --- | 600 |
| Mathis, George, Auto Co., Hooppole | 4,810 | 7,400 | 650 |
| Oakwood Cemetery Association, Geneseo | 1,650 | 90 | 105 |
| Orion Telephone Exchange Assoc., Orion | 820 | --- | 1,050 |
| P. & G. Laundry Co., Kewanee | 390 | --- | --- |
| Parkside Hotel Co., Kewanee | --- | --- | 175 |
| Petersen-Wallin-Knox Co., Inc., Alpha | --- | --- | 3,730 |
| Petersen, Wallin & Co., Inc., Alpha | 4,590 | 7,725 | --- |
| Sherrard Power System, Orion | 33,290 | 47,700 | 51,800 |
| Taylor, A. C., & Son Co., Kewanee | --- | --- | 285 |
| Woodhull Village Telephone Co., Woodhull | --- | --- | 150 |
| TOTAL | $173,900 | $209,835 | $228,385 |
| IROQUOIS COUNTY | | | |
| Cissna Park Cooperative Grain & Coal Co., Cissna Park | --- | --- | $15,244 |
| Devine, R. P., Co., Watseka | $3,980 | $4,900 | 3,525 |
| Dixon Motors, Inc., Gilman | --- | --- | 1,700 |
| Iroquois County Title & Trust Co., Watseka | 1,990 | 2,150 | 3,600 |
| Maple Grove Cemetery Co., Milford | 100 | 175 | 125 |
| Milford Telephone Exchange Co., Milford | 10,830 | 9,975 | 5,035 |
| Swamp Central Telephone Co., Ashkum | --- | 150 | --- |
| Watseka Credit Corp., Watseka | 2,270 | 6,850 | 4,350 |
| West Grain Co., Thawville | 1,540 | --- | --- |
| Woodland Telephone Co., Woodland | 320 | 775 | 575 |
| TOTAL | $21,030 | $24,975 | $34,154 |
| JACKSON COUNTY | | | |
| Brush Bldg. Corp., Carbondale | --- | --- | $275 |
| Carterville Mining & Engineering Co., Carbondale | --- | --- | 3,330 |
| Down State Chevrolet Co., Inc., Carbondale | $3,820 | $2,700 | 2,130 |
| Gilbert Truck Lines, Inc., Carbondale | --- | --- | 1,800 |
| Illinois Commercial Telephone Co., Murphysboro | 99,460 | 109,800 | 117,995 |
| Mitchell Electric Service, Inc., Murphysboro | --- | --- | 425 |
| Reliance Chevrolet Sales, Inc., Murphysboro | --- | --- | 10,400 |
| Southern Illinois Milling & Elevator Co., Murphysboro | --- | --- | 31,265 |
| Twin City Abstract Co., Carbondale | 370 | --- | 100 |

| Name of Corporation and Where Taxed | Not Assessment 1935 | Not Assessment 1936 | Not Assessment 1937 |
|---|---|---|---|
| KANE COUNTY (Continued) | | | |
| Aurora-Leland Hotel Co., Aurora | --- | $1,000 | $1,100 |
| Aurora Yellow Cab Co., Aurora | --- | --- | 50 |
| Baker Laundry, Inc., Aurora | --- | --- | 985 |
| Batavia Recreation Center, Inc., Batavia | 980 | 800 | 675 |
| Bellevue Place Co., Batavia | --- | --- | 740 |
| Berthold, A. C., Co., Aurora | --- | --- | 185 |
| Betsy Ross Restaurants, Ltd., Geneva | --- | --- | 1,850 |
| Broadway Agency, Aurora | 1,550 | 1,375 | 5,180 |
| Central Illinois Memorial Park & Mausoleum Corp., Aurora | 7,400 | 7,400 | --- |
| Collin & Spaulding, Inc., Elgin | --- | --- | 550 |
| Colonial Engraving & Electrotyping Co., Aurora | --- | --- | 4,650 |
| Community Swimming Pool, Inc., Aurora | 270 | 425 | 3,850 |
| Cromer-Reynolds, Inc., Aurora | --- | --- | 11,100 |
| Currier Motor Co., Aurora | --- | --- | 3,700 |
| Development Securities Co., Geneva | --- | --- | 22,200 |
| De Vol Abstract Co., Geneva | --- | --- | 250 |
| Dewey & Co., Aurora | --- | --- | 260 |
| Dundee Coach Line, Inc., Dundee | 620 | 700 | 925 |
| Dundee Theatre Corp., Dundee | 1,200 | 750 | 7,920 |
| Elgin Cleaners & Dyers, Elgin | --- | --- | 725 |
| Elgin Finance Corp., Elgin | 7,580 | 8,450 | 14,750 |
| Elgin Finance & Thrift Co., Elgin | --- | --- | 3,425 |
| Elgin Painting & Decorating Co., Elgin | --- | --- | 1,480 |
| Elgin Securities Co., Elgin | 2,180 | --- | --- |
| Elgin Steam Laundry Co., Elgin | --- | --- | 485 |
| Elgin Watchmaker's College, Inc., Elgin | --- | --- | 370 |
| First American Safe Deposit Co., Aurora | 2,750 | --- | 5,550 |
| Flenteye, William H., & Co., Inc., Aurora | 3,450 | 3,075 | 3,955 |
| Fox River Pontiac Sales & Service, Inc., Aurora | --- | --- | 3,950 |
| Fox Theatre Co., Aurora | 7,620 | 925 | 925 |
| Fox Valley Builders Finance Co., Aurora | 820 | --- | 300 |
| Fox Valley Bus Lines, Inc., Aurora | --- | 25,230 | --- |
| Fox Valley Coach Line, Elgin | --- | --- | 480 |
| Fox Valley Insurance Agency, Inc., Aurora | --- | --- | 100 |
| Fox Valley Jockey Club, Inc., Aurora | 1,890 | 6,050 | 7,600 |
| Fox Valley Motor Service, Inc., Aurora | 3,460 | 7,400 | 7,400 |
| Fox Valley Real Estate Improvement Corp., Aurora | 2,770 | 1,850 | 1,850 |
| Fox Valley Painting Co., Elgin | --- | 185 | --- |
| Gem City Real Estate Improvement Corp., Geneva | 9,250 | 9,250 | 9,250 |
| General Automobile Finance Corp., Aurora | --- | --- | 4,250 |
| General Service Corp., Aurora | --- | 1,625 | 1,200 |
| Geneva Amusement Co., Geneva | 370 | --- | --- |
| Geneva Construction Co., Aurora | 14,520 | 14,400 | 15,980 |
| Geneva Garage, Inc. | --- | --- | 1,850 |
| Geneva Hotel Bldg. Corp. | 28,860 | 19,240 | 19,240 |
| Geneva Securities Co., Geneva | 27,750 | 18,500 | 18,500 |
| Geneva Theatre Co., Geneva | --- | 370 | 370 |
| Genoa Amusement Corp., Geneva | 370 | --- | 370 |
| Globe Wrecking Co., Aurora | 2,720 | --- | --- |
| Goss Motors, Inc., Aurora | --- | --- | 110 |
| Graf Motor Sales, Inc., Elgin | --- | --- | 525 |
| Healy Undertaking Co., Aurora | 15,600 | 18,500 | 18,500 |
| Hintz, Harry, Co., Elgin | --- | --- | 710 |

[1] Henry County Telephone Co. paid in 1936 at Geneseo

| | 1935 | 1936 | 1937 |
|---|---|---|---|
| JACKSON COUNTY (Continued) | | | |
| TOTAL | $103,650 | $112,500 | $167,720 |
| JASPER COUNTY | | | |
| Newton Ice and Cold Storage Co., Newton | --- | --- | $250 |
| Newton Investment Co., Newton | $2,520 | $450 | 175 |
| TOTAL | $2,520 | $450 | $425 |
| JEFFERSON COUNTY | | | |
| Benoist Bros. Drilling Co., Mt. Vernon | --- | --- | $370 |
| Dare Motor Co., Inc., Mt. Vernon | --- | --- | 950 |
| Illinois National Oil and Gas Co., Mt. Vernon | --- | --- | 1,850 |
| Individual Loan Co., Mt. Vernon | $1,570 | --- | --- |
| King City Hotel Co., Mt. Vernon | --- | $2,625 | 6,350 |
| Liberty Petroleum Co., Mt. Vernon | --- | --- | 2,050 |
| Mt. Vernon Hotel Co., Mt. Vernon | --- | --- | 1,850 |
| Mt. Vernon Ice Cream and Bottling Co., Mt. Vernon | --- | --- | 23,250 |
| National Chevrolet Co., Mt. Vernon | --- | --- | 4,425 |
| Vernois Finance Co., Mt. Vernon | --- | --- | 1,850 |
| TOTAL | $1,570 | $2,625 | $42,945 |
| JERSEY COUNTY | | | |
| Cutting Agency, The., Jerseyville | $720 | $775 | $200 |
| Jerseyville Motor Co., The, Jerseyville | --- | --- | 2,175 |
| Jerseyville Telephone Co., Inc., Jerseyville | 4,410 | 4,450 | 4,150 |
| Piasa Finance Corp., Jerseyville | 1,700 | --- | --- |
| Wells-Norris, Inc., Jerseyville | --- | --- | 2,775 |
| TOTAL | $ 6,830 | $5,225 | $9,300 |
| JO DAVIESS COUNTY | | | |
| East Dubuque Electric Co., E. Dubuque | --- | $19,400 | $10,160 |
| Elizabeth Light and Power Co., Galena | $7,160 | 6,800 | 7,350 |
| JoDaviess Acceptance Corp., Galena | 3,820 | 5,328 | 8,225 |
| JoDaviess County Abstract Co., Galena | 1,720 | 1,725 | 775 |
| Mound Utilities Corp., Scales Mound | 2,210 | --- | --- |
| Trost and Polhill Corp., Stockton | 280 | 775 | --- |
| TOTAL | $15,190 | $34,028 | $26,510 |
| JOHNSON COUNTY | | | |
| Burris Telephone Exchange., Simpson | $450 | $555 | $555 |
| KANE COUNTY | | | |
| A. C. Trucking, Inc., Aurora | $660 | $250 | $275 |
| Aurora Cleaners and Dyers, Aurora | --- | --- | 100 |
| Aurora Elgin and Fox River Electric Co., Aurora | --- | --- | 670 |

| | 1935 | 1936 | 1937 |
|---|---|---|---|
| KANE COUNTY (Continued) | | | |
| Hollister Funeral Co., Batavia | $810 | $575 | $400 |
| Home Credits, Inc., Aurora | 13,810 | 12,675 | 10,125 |
| Home Finance Service, Inc., Aurora | 1,990 | 2,550 | 2,975 |
| Hotel Geneva, Inc., Geneva | 2,770 | 1,850 | --- |
| Illinois Hydraulic Stone and Construction Co., Elgin | --- | --- | 1,075 |
| Johnson, G. R. Co., Elburn | 2,600 | 710 | 800 |
| Joyce Tom Motors, Inc., Batavia | --- | 2,960 | 2,960 |
| Kane County Abstract Co., Geneva | 5,520 | 10,675 | 15,725 |
| Kane County Real Estate Investment Co., St. Charles | --- | --- | 700 |
| **Kerber Packing Co., Elgin** | --- | --- | 42,225 |
| LeKay Theatre Corp., Geneva | --- | --- | 370 |
| Main Garage, Inc., Batavia | 1,740 | 1,850 | 1,850 |
| Martin Transfer and Storage Co., Aurora | 320 | --- | 75 |
| McBride Bros. Co., Inc., Elgin | 1,240 | --- | 125 |
| **Odd Fellows Assn.** of Aurora., Aurora | --- | --- | 2,680 |
| Pantorium Cleaners, Inc., Dundee | --- | --- | 325 |
| Pelton Clinic of Elgin, Inc., Elgin | 4,430 | 2,700 | 2,075 |
| Peterson Motor Sales, Inc., Aurora | --- | --- | 2,775 |
| Rifkin, H., Furrier, Inc., Elgin | --- | 900 | 900 |
| Riverside Cemetery and Mausoleum Assn., Aurora | 47,800 | 47,820 | 47,820 |
| Secure Building Corp., Geneva | 1,100 | 740 | 740 |
| 6441 S. Halsted St. Bldg. Corp., Elgin | --- | --- | 3,330 |
| 6409 S. Halsted St. Bldg. Corp., Elgin | --- | --- | 1,850 |
| **Standard Farms**, Inc., Geneva | 3,700 | 3,700 | 3,700 |
| State Street Garage Co., Geneva | 2,770 | 925 | 925 |
| Stewart, Cooper Motors, Inc., Geneva | --- | --- | 400 |
| Stoner Corp., Aurora | 370 | 370 | 370 |
| Sylandell Bowling and Billiard Academy, Aurora | --- | --- | 2,050 |
| **Thompson Transfer** and Storage Co., Aurora | --- | --- | 18,500 |
| Tri-City Garage., Geneva | --- | --- | 1,350 |
| **Tri-City Soft Water Laundry, Geneva** | --- | --- | 100 |
| Unity Bldg. Corp., Geneva | 740 | 740 | 740 |
| Valley Engineering Co., St. Charles | --- | --- | 1,230 |
| Wait-Ross-Allanson Co., Inc., Elgin | 1,760 | --- | --- |
| Wait-Ross-Allanson Funeral Service, Inc., Elgin | 800 | --- | 1,625 |
| Wehling-Lies, Inc., Aurora | 1,970 | 4,475 | 3,700 |
| Wortman, G. R., and Co., Aurora | --- | 1,475 | 5,050 |
| Wright, John A., Co., Elgin | --- | --- | 115 |
| Young Roumanian Home Bldg. Corp., Aurora | --- | --- | 6,290 |
| Ziegler Bros., Co., Elgin | --- | --- | 115 |
| TOTAL | $240,880 | $245,440 | $399,575 |
| KANKAKEE COUNTY | | | |
| Aroma Stock Farm Co., Kankakee | --- | --- | $3,100 |
| Baird- Swannell, Inc., Kankakee | --- | --- | 15,735 |
| Corn Belt Construction Co., Kankakee | --- | --- | 3,325 |
| Farmers Telephone Co. of Union Hill., Union Hill | $370 | $100 | 200 |
| Hickey, John P., and Co., Kankakee | --- | --- | 370 |
| Kankakee Citizens System Co., Kankakee | 5,960 | 5,975 | 5,610 |
| Kankakee County Credit Bureau, Inc., Kankakee | --- | --- | 200 |
| Kankakee County Title and Trust Co., Kankakee | 3,280 | 5,700 | 5,245 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| KANKAKEE COUNTY (Continued) | | | |
| Kankakee Court Co., Inc., Kankakee | --- | --- | $1,850 |
| Kankakee Investment Co., Kankakee | $4,820 | $4,550 | 9,825 |
| Kankakee Memorial Park, Kankakee | 1,600 | 2,200 | 1,600 |
| Kankakee Motor Coach Co., Kankakee | 750 | 725 | 1,575 |
| Kankakee Poster Advertising Co., Kankakee | 640 | 1,125 | --- |
| Kankakee Stone Co., Kankakee | --- | --- | 3,700 |
| Key City Chevrolet Sales, Inc., Kankakee | --- | --- | 3,590 |
| LaPetite Theatre Operating Co., Inc., Kankakee | 140 | 1,110 | --- |
| Lemanger, Wm. A., and Co., Kankakee | --- | --- | 175 |
| Pilot Co., The, Kankakee | --- | --- | 7,400 |
| Provident Finance Co., Kankakee | 10,400 | 6,255 | 12,040 |
| Schuyler Building Corp., Kankakee | 4,680 | 3,700 | --- |
| Shadow Lawn Country Club, Momence | 8,320 | --- | --- |
| Shidler Construction Material Co., Kankakee | --- | --- | 23,670 |
| Smith's, H., Sons, Manteno | --- | --- | 515 |
| Taylor Transfer Co., Kankakee | --- | --- | 2,220 |
| Triangle Construction Co., Kankakee | 2,330 | 3,175 | 5,050 |
| Uptown Sales and Service, Inc., Kankakee | --- | --- | 475 |
| TOTAL | $43,310 | $34,615 | $107,470 |
| KENDALL COUNTY | | | |
| Cedar Run Saddle Club, Inc., Oswego | $2,770 | --- | --- |
| Copley Press, Inc., Bristol | 196,580 | $233,395 | $296,520 |
| Kendall County Loan Abstract Co., Yorkville | 550 | --- | --- |
| Lincoln Highway Cemetery Co., Aurora | 3,960 | 3,275 | 1,700 |
| Plano Garage Co., Plano | --- | --- | 100 |
| TOTAL | $203,860 | $236,670 | $298,320 |
| KNOX COUNTY | | | |
| Abingdon Finance Corp., Abingdon | $1,530 | $1,525 | $600 |
| Altona Farmers Telephone Co., Altona | 300 | --- | --- |
| Boutelle Agency, Inc., Galesburg | 5,060 | 1,875 | 1,250 |
| Carlstons, Inc., Galesburg | --- | --- | 145 |
| Cattle Feeders Credit Corp., Galesburg | --- | --- | 4,070 |
| Crawley-McCracken Hotel Co., Galesburg | --- | --- | 150 |
| Delong and Burnside Telephone Co., Delong | --- | --- | 370 |
| Dunndale Cemetery Co., Galesburg | 5,240 | --- | 135 |
| Gale Theatre Co., Galesburg | 370 | 370 | 370 |
| Galesburg Broadcasting Co., Galesburg | --- | --- | 3,700 |
| Galesburg Finance Co., Galesburg | --- | 2,225 | 2,450 |
| Galesburg Finance and Thrift Co., Galesburg | 4,840 | 4,350 | 5,425 |
| Galesburg Milling and Grain Co., Galesburg | --- | --- | 9,250 |
| Ideal Laundry, Inc., Galesburg | 230 | 425 | 3,700 |
| Illinois Amusement Co., Galesburg | --- | --- | 1,850 |
| Illinois Military Academy, Inc., Abingdon | --- | 7,400 | 7,400 |
| Intra State Telephone Co., Galesburg | 136,710 | 157,240 | 202,078 |
| Knox Auto Sales, Inc., Galesburg | --- | --- | 1,850 |
| Knox Motor Sales, Inc., Galesburg | 4,800 | --- | 6,475 |
| McGrew and McGrew Agency, Inc., Galesburg | 700 | 800 | 900 |
| Merchants Cartage Co., Inc., Galesburg | 7,770 | 8,625 | --- |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| LAKE COUNTY (Continued) | | | |
| Highland Park Cleaners and Dyers, Inc., Highland Park | $910 | --- | --- |
| Highways Construction Co., Highland Park | --- | --- | $525 |
| Hotel Waukegan Operating Co., Waukegan | --- | $3,145 | 3,145 |
| Illinois Title Co., Waukegan | 26,710 | 23,300 | 25,860 |
| Jefferson Park Warehouse Co., Waukegan | --- | 1,385 | --- |
| Kay Flower Corp., Lake Forest | --- | 500 | 250 |
| Kutzler Brothers, Inc., Waukegan | --- | --- | 1,625 |
| Lageschulte and Hagar, Inc., Barrington | --- | --- | 11,625 |
| Lake County Cleaners and Dyers, Inc., North Chicago | --- | --- | 2,220 |
| Lake County Sportman's Park, Inc., Waukegan | 550 | --- | 370 |
| Lake Forest Plumbing Co., Lake Forest | --- | --- | 1,450 |
| Lake Forest Theatre Co., Inc., Lake Forest | --- | 350 | 3,475 |
| Lake Gravel, Inc., Winthrop Harbor | --- | --- | 370 |
| Lester and Thedos, Inc., Waukegan | --- | --- | 7,400 |
| Libertyville Construction Co., Libertyville | 2,510 | --- | --- |
| Lincoln Builders Service Corp., Waukegan | 8,250 | --- | --- |
| Majestic Cleaners, Inc., Lake Forest | --- | --- | 370 |
| Mather, Inc., Highland Park | --- | --- | 740 |
| McPherson, A. G., Inc., Highland Park | --- | --- | 650 |
| Miller, G. L., Motor Sales, Inc., Waukegan | --- | --- | 100 |
| Moraine Hotel Co., Highland Park | --- | 16,650 | --- |
| Nash Waukegan Sales Co., Waukegan | --- | --- | 1,850 |
| North Shore Gas Co., Waukegan | 298,770 | 343,920 | 434,760 |
| North Shore Motors, Inc., Highland Park | --- | --- | 11,100 |
| Northern Illinois Construction Co., Inc., Waukegan | --- | 1,850 | --- |
| Parker Cleaning and Dyeing Co., Lake Forest | 430 | 575 | 300 |
| Pasquesi Brothers, Inc., Highwood | --- | --- | 300 |
| People's Hotel Corp., Waukegan | --- | 18,500 | 18,500 |
| Petersen and Weeks, Inc., Waukegan | --- | 425 | 740 |
| Peterson Arnold Co., Highland Park | 190 | 450 | 1,250 |
| Peterson George C., Motor Sales, Inc., Waukegan | --- | --- | 3,030 |
| Purnell and Wilson, Inc., Highland Park | --- | --- | 4,320 |
| Quietdale Funeral Home, Inc., Waukegan | --- | --- | 350 |
| Ramet Corporation of America, North Chicago | --- | --- | 10,310 |
| Rause Motor Express, Inc., North Chicago | 650 | 225 | 1,000 |
| Reflectors, Inc., Highland Park | --- | --- | 815 |
| Reliable Laundry and Dry Cleaning Co., Highland Park | 390 | --- | --- |
| Ruehl, Wm., and Co., Highland Park | --- | --- | 1,850 |
| Rudy Heating and Air Conditioning Co., Waukegan | --- | --- | 145 |
| Schwartz and Co., Inc., Waukegan | 15,920 | --- | --- |
| Scripter, Dr. Otis, Health Service, Inc., Zion | 280 | 555 | --- |
| Security Industrial Finance Co., Waukegan | 11,720 | 13,750 | 13,325 |
| Shore Line Construction Co., Waukegan | --- | --- | 100 |
| Shore Line Real Estate Improvement Corp., Waukegan | --- | 275 | --- |
| Silver Illinois Theatres, Inc., Waukegan | 1,850 | 825 | 1,850 |
| Skokie Construction Co., Libertyville | --- | 4,100 | 4,070 |
| Skokie Real Estate Imp. Corp., Highland Park | 21,822 | --- | --- |
| Skokie Realty, Inc., Highland Park | --- | 1,450 | --- |
| Spero Motor Sales, Inc., Waukegan | --- | --- | 1,315 |
| State Securities Co., Lake Forest | 2,100 | --- | 175 |
| Terminal Real Estate Improvement Corp., Mundelein | --- | --- | 35,700 |

| KNOX COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Merchants Freight Lines, Inc., Galesburg | $5,550 | --- | --- |
| Midwest Development, Inc., Galesburg | --- | --- | $125 |
| Reliable Agency, Inc., Abingdon | 490 | $525 | 575 |
| Shirck Motor Co., Galesburg | --- | --- | 220 |
| Taxicab Livery Co., Galesburg | 120 | 120 | --- |
| United Motor Terminals, Inc., Galesburg | 1,920 | --- | --- |
| Yates City Telephone Co.,Yates City | 200 | --- | 125 |
| TOTAL | $175,830 | $185,480 | $253,213 |
| LAKE COUNTY | | | |
| Anderson, James, Co., Lake Forest | $260 | $250 | $250 |
| Anderson & Ticknor, Inc., Lake Forest | 260 | --- | 3,450 |
| Antioch Telephone Co., Antioch | 220 | --- | --- |
| Arlington-Peerless Cleaners & Dyers Co., Highland Park | 2,770 | 1,850 | --- |
| Ashwood Co., Waukegan | 300 | --- | --- |
| Auction Sales Co., Waukegan | --- | --- | 2,100 |
| Automobile Discount Corp., Waukegan | 3,200 | 1,775 | 250 |
| Automotive Repair Service, Inc., Highland Park | --- | 150 | --- |
| Builders Real Estate Improvement Corp., Waukegan | 400 | 450 | 1,050 |
| Byfield Corp., Waukegan | --- | --- | 370 |
| Cabonargi, J., & Co., Highland Park | --- | --- | 1,110 |
| Catlow Theatres, Inc., Barrington | --- | --- | 100 |
| Central Improvement Co., Libertyville | --- | --- | 4,440 |
| Cerny, Jerome Robert, Inc., Lake Forest | 460 | --- | --- |
| Citizens Safe Deposit Co. of Waukegan, Waukegan | --- | --- | 100 |
| Clavy Motors, Inc., Highland Park | --- | --- | 600 |
| Commonwealth Oil & Gas Co., Mundelein | --- | --- | 100 |
| Cosover's Agency, Inc., Waukegan | 220 | --- | 700 |
| County Finance, Inc., Waukegan | --- | --- | 625 |
| Crandall Ice Co., Antioch | --- | --- | 3,700 |
| Deerfield Engineering Co., Inc., Deerfield | 1,240 | 7,400 | 7,400 |
| Deerpath Corp., Lake Forest | 2,770 | --- | 1,850 |
| Deibler Motor Car Corp., Highland Park | --- | --- | 3,425 |
| Ermine Cleaners, Inc., Highwood | 2,640 | --- | 1,000 |
| 15 S. Genesee Street Bldg. Corp., Waukegan | 440 | --- | --- |
| First Lake County Co., Inc., Libertyville | 840 | 525 | 2,375 |
| First National Safe Deposit, Libertyville | 250 | 600 | --- |
| Frye, William N., Inc., Lake Forest | --- | --- | 400 |
| Genesee Beauty Shop, Inc., Waukegan | --- | --- | 1,665 |
| George, Teddy, Inc., Waukegan | 370 | --- | --- |
| Gold Star Motor Service, Inc., Barrington | --- | --- | 85 |
| Gratz Co., Libertyville | --- | --- | 1,035 |
| Grays Lake Live Stock Commission Market, Inc., Grays Lake | --- | --- | 1,100 |
| Griffith, John, Inc., Lake Forest | 6,500 | --- | 1,700 |
| Haak's Auto Supply Co., Highland Park | 2,490 | 2,800 | 115 |
| Half Day Club, Inc., Waukegan | --- | --- | 2,220 |
| Hart & Harrington, Inc., Highland Park | --- | --- | 3,700 |
| Hewes Boat Co., Inc., Fox Lake | --- | --- | 1,850 |
| Highland Park Agency, Highland Park | 760 | 1,700 | 1,775 |

| LAKE COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Thomsen & Thomsen, Inc., Waukegan | $440 | $900 | $800 |
| Ubilifern, Inc., Waukegan | --- | 1,850 | 1,850 |
| Waukegan Cleaners & Dyers Co., Waukegan | --- | --- | 370 |
| Waukegan Construction Co., Waukegan | --- | --- | 200 |
| Waukegan Finance Co., Waukegan | --- | 6,870 | 5,125 |
| Waukegan Finance & Thrift, Waukegan | 9,220 | --- | --- |
| Waukegan Fireproof Storage & Warehouse Co.,Waukegan | --- | 100 | --- |
| Waukegan Safe Deposit Co., Waukegan | 700 | --- | --- |
| Waukegan Underwriters Agency, Waukegan | 530 | --- | --- |
| Webber Cartage, Inc., Waukegan | 2,480 | 1,000 | --- |
| Welfare Engineering Co., Waukegan | --- | --- | 555 |
| Whitaker, R. B., Co., Waukegan | 7,730 | --- | --- |
| Wilson Motor Sales Co., Waukegan | --- | --- | 4,440 |
| Wood-Elting Co., Lake Forest | --- | --- | 370 |
| Wooster Lake Health Resort, Inc., Round Lake | 140 | 200 | 225 |
| Zengeler-Horan Co., Lake Forest | --- | --- | 325 |
| Zengler, John, Inc., Highland Park | 440 | 500 | 1,100 |
| Zion Agency, Inc., Zion | 880 | 1,100 | 725 |
| TOTAL | $442,002 | $462,250 | $674,055 |
| LASALLE COUNTY | | | |
| Alger Amusement Corp., LaSalle | $4,050 | $7,585 | $8,260 |
| Cedar Point Telephone Co., Cedar Point | 3,700 | --- | 400 |
| Chicago & Illinois Valley Railroad Co., Ottowa | --- | 1,675 | 2,025 |
| Citizens Hotel Co. of Peru, Peru | --- | --- | 155 |
| Citizens Loan & Investment Co., Streator | 7,930 | 8,475 | 3,575 |
| Elwell, C. D., Motor Express Co., Ottowa | --- | --- | 1,850 |
| Hotel Francis Corp., LaSalle | --- | --- | 125 |
| Hummer, Wirtz & Lawler, Inc., LaSalle[1] | 400 | 575 | 300 |
| Illinois Posting Service, Inc., Ottawa | --- | 1,400 | 625 |
| Illinois Silica Sand Co., Ottowa | --- | 3,700 | 2,500 |
| Illinois Valley Construction Co., Ottowa | 15,830 | 25,775 | 17,200 |
| Illinois Valley Telephone Co., Streator | 83,610 | 26,920 | 28,005 |
| LaSalle Citizens System Co., LaSalle | --- | 3,300 | 8,470 |
| LaSalle Enterprise Co. of LaSalle, LaSalle | --- | --- | 270 |
| Marquette Motor Co., LaSalle | --- | 6,775 | --- |
| Marseilles Land & Water Power Co., Ottawa | 14,800 | 6,400 | 7,700 |
| McLean Motors, Inc., Ottowa | --- | 2,100 | 625 |
| Mid-West Discount Corp., Ottowa | 2,320 | 900 | 1,375 |
| Oakwood Memorial Park, Inc., Ottowa | 820 | 1,025 | 900 |
| Oglesby General Agency, Inc., Oglesby | 370 | --- | --- |
| Oglesby Motor Transportation Co., Oglesby | 210 | 125 | 415 |
| Ottowa General Hospital, Ottowa | 2,220 | 2,110 | 2,230 |
| Ottowa Public Finance Corp., Ottowa | 270 | --- | --- |
| Palmatier Motor Sales Co., LaSalle | --- | --- | 1,665 |
| Pioneer Motor Sales, Inc., Ottowa | --- | --- | 370 |
| Public Loan Corp. of LaSalle, LaSalle | 4,160 | 6,240 | 6,240 |
| Reynolds, E. J., Sand Co., Utica | --- | 925 | --- |
| Scherer Bros. Transfer & Storage Co., Ottowa | --- | 7,400 | 2,075 |

---

[1] Hummer, Wirtz & Lawler in 1935 assessed Hummer & Wirtz Agency, Inc.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| LA SALLE COUNTY (Continued) | | | |
| South Ottowa Silica Co., Ottowa | --- | --- | $2,825 |
| Starved Rock Ferry Co., LaSalle | $2,190 | $1,875 | 2,650 |
| Superior Finance Service, Inc., Ottowa | --- | 5,250 | 1,850 |
| Tobler, H. J., Transfer, Inc., Peru | 5,760 | 9,200 | 9,970 |
| Travis Motor Co., LaSalle | --- | --- | 300 |
| Tranpoter Construction Co., Peru | --- | --- | 250 |
| United States Silica Co., Ottowa | --- | 1,850 | --- |
| Universal Advertising Service, Inc., Ottowa | 640 | 575 | --- |
| Valley Motor Bus Co., Ottowa | 160 | 370 | 370 |
| Wilson General Agency, LaSalle | 180 | 425 | 1,775 |
| TOTAL | $149,620 | $132,850 | $117,345 |
| LAWRENCE COUNTY | | | |
| Midwest Engraving Co., Lawrenceville | --- | --- | $225 |
| Title and Trust Co. of Lawrence Co., Lawrenceville | --- | $2,220 | 2,220 |
| TOTAL | --- | $2,220 | $2,445 |
| LEE COUNTY | | | |
| Ashton Cemetery Assn., Ashton | --- | --- | $300 |
| Farmers Telephone Co. of Lee Co., Ashton | $3,120 | $1,255 | 1,375 |
| Illinois Northern Utilities, Dixon | 2,625,190 | 2,756,450 | 3,040,005 |
| Johnson Oscar Motor Co., Dixon | 430 | 925 | 1,625 |
| Klein and Hackman, Inc., Dixon | --- | --- | 175 |
| Pioneer Service Co., Inc., Dixon | --- | --- | 740 |
| Security Sales Co. of Dixon, Dixon | --- | --- | 275 |
| TOTAL | $2,628,740 | $2,758,630 | $3,044,495 |
| LIVINGSTON COUNTY | | | |
| Baldwin Chevrolet Inc., Chatsworth | --- | --- | $2,210 |
| Barrow Johnson, Inc., Pontiac | $1,290 | $1,550 | 985 |
| Central Illinois Memorial Pk. and Mausoleum Corp., Pontiac | 810 | 950 | 750 |
| Clandon Motor Mart, Fairbury | --- | --- | 105 |
| Cornell Telephone Co., Cornell | 570 | 650 | --- |
| Cyclone Telephone Co., Flanagan | --- | --- | 335 |
| Flanagan and Dana Telephone Co., Flanagan | --- | --- | 360 |
| Illinois Water Service Co., Reading | 321,970 | 379,270 | 422,290 |
| Indian Grove Fair Assn., Inc., Fairbury | --- | --- | 850 |
| Keeley, Leslie E., Co., Dwight | --- | --- | 49,800 |
| Livingston Co. Abstract Co., Pontiac | --- | 400 | 1,675 |
| Pontiac Ice and Fuel Co., Pontiac | --- | --- | 995 |
| Pontiac Motor Car Co., Pontiac | --- | --- | 900 |
| TOTAL | $324,640 | $382,820 | $481,255 |
| LOGAN COUNTY | | | |
| Bruner Machine Supply Co., Hartsburg | --- | --- | $740 |
| McLEAN COUNTY (Continued) | | | |
| Corn Belt Motor Co., Inc., Bloomington | --- | $575 | --- |
| Cropsey Light and Water Co., Cropsey | $460 | 425 | $625 |
| Danvers Motor Co., Inc., Danvers | 250 | --- | --- |
| Danvers Telephone Co., Danvers | 1,580 | 1,200 | 950 |
| Farmers Deposit Co., Bloomington | 160 | 100 | 150 |
| Freeze and Jefferson, Inc., Bloomington | 1,920 | 1,525 | 1,650 |
| Gifford and Co., Inc., Bloomington | --- | 325 | 575 |
| Golden Rule Auto Service, Inc., Bloomington | --- | --- | 2,220 |
| Graff Agency and Loan Corp., Bloomington | 250 | 575 | 175 |
| Hughes Production Co., Bloomington | --- | 750 | 750 |
| Industrial Casualty Ins. Co., Bloomington | 460 | 150 | 775 |
| Lain, I. D., Co., Bloomington | 850 | --- | 2,425 |
| Loomis, H. L., Inc., Bloomington | --- | --- | 225 |
| McLean Co. Abstract Co., Bloomington | 1,480 | 1,800 | 1,750 |
| Manufactured Ice and Cold Storage Co.,Bloomington | --- | --- | 18,255 |
| Ricks, Ralph D., Inc., Bloomington | 790 | --- | --- |
| Rogers Hotel Building Corp., Bloomington | --- | --- | 37,000 |
| Rust Lawrence, Inc., Bloomington | 4,440 | --- | --- |
| Sampson Oil Co., Bloomington | 10,410 | 5,350 | --- |
| Southern Water Co., Bloomington | --- | --- | 50 |
| State Farm Fire Ins. Co., Bloomington | --- | --- | 9,675 |
| Union Gas and Electric Co., Bloomington | 397,750 | 311.465 | 360,155 |
| Union Insurance Exchange, The, Bloomington | 125 | 400 | 350 |
| Van Motor Co., LeRoy | --- | 450 | 250 |
| Wabash Telephone Co., Bloomington | 466,150 | 308,100 | 302,585 |
| Wenks-Reynolds, Inc., Bloomington | --- | 5,880 | --- |
| Yates Co., Inc., Bloomington | 6,610 | --- | 4,100 |
| TOTAL | $901,955 | $646,020 | $760,315 |
| MACON COUNTY | | | |
| Allen and Co., Inc., Decatur | $1,020 | $1,000 | $725 |
| Bear, R. F., and Co., Decatur | --- | --- | 450 |
| Bennett and Shade Co., Decatur | --- | 125 | 970 |
| Bilgere, C. C., Auto Co., Decatur | --- | --- | 1,925 |
| Building and Engineering Service Corp., Decatur | --- | --- | 150 |
| Business Service, Inc., Decatur | --- | --- | 370 |
| Central Auto Sales and Finance Co., Decatur | --- | --- | 325 |
| Central Illinois Investment Co., Decatur | --- | --- | 9,605 |
| Central Illinois Mortgage Corp., Decatur | 1,900 | 1,850 | 3,200 |
| Citizens Personal Loan Corp., Decatur | 310 | 375 | 875 |
| City Car Co., Decatur | --- | --- | 370 |
| Clark Pontiac Co., Decatur | --- | --- | 5,550 |
| Cobb-Creighton Co., Decatur | 1,570 | --- | --- |
| Commodore Broadcasting, Inc., Decatur | 5,830 | --- | 5,825 |
| Decatur Base Ball Club, Inc., Decatur | --- | 1,110 | --- |
| Decatur Farm Management, Inc., Decatur | --- | --- | 350 |
| Decatur Motor Car Finance Co., Decatur | --- | 1,775 | 150 |
| Decatur Riding Club, Decatur | --- | --- | 890 |
| Decatur Short Loan Co., Decatur | 3,420 | 2,525 | 3,925 |
| Decatur Warehouse Co., Decatur | 300 | 250 | 475 |
| Decatur Yellow Cab Co., Inc., Decatur | 560 | 400 | 175 |
| Frede Chevrolet Co., Decatur | --- | --- | 4,840 |

| LOGAN COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Buric Co., Lincoln | --- | --- | $175 |
| Emden Community Bldg. Corp., The, Emden | --- | --- | 165 |
| Heinle, Harold, Inc., Lincoln | --- | --- | 3,200 |
| Hoffman, G. E., Construction Co., Lincoln | $1,140 | $3,425 | 1,125 |
| Johnston, P. B. Co., Inc., Lincoln | 290 | --- | --- |
| Latham Oil Service, Inc., Latham | --- | --- | 150 |
| Lincoln Lakes Co., Lincoln | 3,400 | --- | --- |
| Lincoln Sand and Gravel Co., Lincoln | --- | --- | 500 |
| Mt. Pulaski Telephone and Electric Co., Mt. Pulaski | 8,770 | --- | 100 |
| Service Garage of Lincoln., Lincoln | --- | --- | 250 |
| Work, Inc., Atlanta | 150 | 825 | 250 |
| TOTAL | $13,750 | $4,250 | $6,655 |
| McDONOUGH COUNTY | | | |
| Better Theatres Circuit, Inc., Macomb | --- | $1,475 | $600 |
| Canton Theatre, Inc., Macomb | --- | 1,100 | 7,250 |
| Lamoine Theatre, Inc., Macomb | --- | --- | 4,050 |
| O'Neill, Wm., Construction Co., Macomb | --- | 250 | --- |
| TOTAL | --- | $2,825 | $11,900 |
| McHENRY COUNTY | | | |
| Downs Motor Express Co., McHenry | --- | 250 | 155 |
| El Tovar Theatre Co., Crystal Lake | 190 | --- | 725 |
| Fox Pavillion, Inc., McHenry | --- | --- | 370 |
| Freund, A. P. Co., McHenry | --- | --- | 1,110 |
| Hollisters Motor Cartage, Inc., Woodstock | 160 | 275 | 3,700 |
| Home Investment and Finance Co., Hartland | 450 | --- | 3,810 |
| Kenilworth Farms., Woodstock | --- | --- | 370 |
| Kent and Co., Inc., McHenry | --- | --- | 110 |
| Leonard Finance Corp., Cary | --- | 370 | --- |
| McHenry County Abstract Co., Woodstock | 2,470 | 1,440 | 1,655 |
| McHenry County Telephone Co., Marengo | 5,550 | 175 | 525 |
| Richards, Jewett and Wright Abstract Co., Woodstock | 1,660 | 1,105 | 2,470 |
| Station to Lake Bus Line., Crystal Lake | 1,390 | 300 | 3,700 |
| Thibodeau, W. J. Motor Express Co., Marengo | 5,550 | --- | --- |
| TOTAL | $17,420 | $3,915 | $18,700 |
| McLEAN COUNTY | | | |
| American Finance Co., Bloomington | --- | --- | $1,885 |
| Bloomington Airport Real Estate Assn. Inc., Bloomington | 440 | --- | --- |
| Bloomington Cemetery Assn., Bloomington | 3,700 | 1,100 | 3,700 |
| Bloomington Citizens System Co., Bloomington | --- | --- | 1,250 |
| Bloomington Investment, Inc., Bloomington | 1,040 | 2,725 | 7,975 |
| Boies and Blessman., Gridley | --- | 700 | --- |
| Brandt Truck Line, Inc., Bloomington | 370 | --- | --- |
| Central Agency and Loan Corp., Bloomington | 740 | 375 | 225 |
| Club Silhouette Corp., Bloomington | --- | --- | 590 |
| Cooksville Telephone Co., Cooksville | 1,980 | 2,050 | --- |

| MACON COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Gallagher, J. F. Co., Decatur | --- | --- | $14,800 |
| Gorham, C. N. and Son, Inc., Decatur | --- | $475 | 250 |
| Harman, P. H. and Co., Inc., Decatur | --- | 175 | --- |
| Illinois Fast Freight Co., Decautr | $550 | --- | 555 |
| Industrial Roofing Co., Decatur | 1,550 | 700 | 3,580 |
| Levere Bldg. Corp., Decatur | --- | --- | 50 |
| Linder, Inc., Decatur | --- | --- | 100 |
| Macon County Mortgage Loan Co., Decatur | --- | --- | 5,550 |
| Miller, C. R. and Sons., Inc., Decatur | --- | --- | 225 |
| O'Mara, Jones and Son., Inc., Decatur | --- | --- | 445 |
| Perfect Cleaners and Launderers, Inc., Decatur | 730 | 375 | 300 |
| Public Loan Corp. of Decatur., Decatur | 4,160 | 6,240 | 6,240 |
| Rasar Collecting Agency, Inc., Decatur | 980 | 425 | --- |
| Rattan Tire and Battery Co., Decatur | --- | --- | 5,365 |
| Reynolds, R. R. Auto Loan Co., Decatur | --- | --- | 775 |
| Reynolds Finance Co., Decatur | --- | --- | 1,370 |
| Richardson Construction Co., Decatur | 6,400 | 6,975 | 8,880 |
| Ritz Theatre Corp., Decatur | --- | --- | 740 |
| Schudels, Inc., Decatur | --- | --- | 400 |
| Simmons, J. L. Co., Decatur | --- | --- | 5,715 |
| Smith- Nuckholls, Inc. Decatur | 1,630 | 1,200 | --- |
| Starr, W. C. Inc., Decatur | --- | --- | 350 |
| Stephen Decatur Co., Decatur | --- | --- | 200 |
| Stoker Products, Inc., Decatur | --- | --- | 370 |
| Talbott, Bilgere Motor Co., Inc., Decatur | --- | --- | 11,100 |
| United Automotive Electric, Inc., Decatur | --- | --- | 1,850 |
| Van Orman, Fred, and Harry W., Inc., Decatur | 3,410 | 4,500 | 700 |
| Warren and Van Praag, Inc., Decatur | 150 | --- | 125 |
| TOTAL | $34,470 | $30,475 | $111,180 |
| MACOUPIN COUNTY | | | |
| Associated Investment of Ill., Staunton | $2,310 | $7,070 | $4,625 |
| Bunker Hill Farmers Cooperative Co., Bunker Hill | --- | 3,125 | 900 |
| Carlinville Home Builders., Carlinville | --- | --- | 10,665 |
| Carlinville Water Supply Co., Carlinville | 4,190 | 6,100 | 5,250 |
| Cordera Transfer Co., Benld | 460 | 150 | 300 |
| Gibson Chevrolet Sales Co., Virden | --- | --- | 540 |
| Isenberg and Co., Brighton | 640 | --- | 7,400 |
| Modesto Telephone Co., Modesto | 580 | 2,590 | 150 |
| Peoples Service Garage, Inc., Mount Olive | --- | --- | 200 |
| Staunton Telephone Co., Staunton | 2,220 | 3,600 | 1,750 |
| TOTAL | $10,400 | $22,635 | $31,780 |
| MADISON COUNTY | | | |
| Agricultural Credit Corp. of Edwardsville, Edwardsville | $5,550 | --- | $5,550 |
| Alton Automobile Co., Alton | --- | --- | 805 |
| Alton Gas Co., Alton | 18,000 | $18,500 | 17,425 |
| Alton Gem Theatre., Alton | 440 | --- | --- |
| Alton United Cabs, Inc., Alton | --- | 450 | --- |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| MADISON COUNTY (Continued) | | | |
| Alton Light and Power Co., Alton | $83,700 | $87,880 | $139,485 |
| Alton Loan Service Co., Alton | 5,420 | 5,695 | 6,775 |
| Alton Steam Laundry Co., Alton | --- | --- | 4,775 |
| Alton Water Co., Alton | 27,110 | 30,840 | 35,955 |
| Alton Wimsett Co., Alton | 18,210 | 12,525 | 11,935 |
| Bluff City Motor Co., Inc., Alton | --- | --- | 100 |
| Broadway Finance Co., Highland | --- | --- | 15,280 |
| Brown, John T., Inc., Alton | --- | --- | 3,700 |
| Carter Bros. Motor Co., Inc., Alton | --- | --- | 515 |
| Childs and Anderson, Granite City | --- | --- | 5,550 |
| Citizens Coach Co., Inc., Alton | --- | --- | 2,815 |
| Collinsville Ice and Fuel Co., Collinsville | --- | --- | 400 |
| Collinsville Transfer Co., Collinsville | --- | 425 | 390 |
| Columbia Hotel Corp. of Alton, Ill., Alton | 590 | --- | --- |
| Commercial Co. of Alton, Alton | --- | --- | 6,475 |
| Community Cab Lines, Inc., Alton | --- | --- | 1,110 |
| Consolidated Training Institution, Inc., Alton | --- | --- | 1,850 |
| Duncan Foundry and Machine Works, Inc., Alton | --- | --- | 11,100 |
| East Alton Public Service Co., East Alton | --- | --- | 26,020 |
| Edwardsville Construction Co., Edwardsville | 2,700 | 3,700 | 3,850 |
| Edwardsville Water Co., Edwardsville | 22,530 | 27,650 | 17,500 |
| Fairmount Hotel Co., Collinsville | --- | --- | 370 |
| Fairway Laboratories, Inc., Alton | --- | 370 | 370 |
| Father Marquette Memorial Bridge Assn., Alton | --- | --- | 370 |
| 4-5-6 Company, Highland | --- | --- | 6,660 |
| Gloss Motor Co., Inc., Wood River | --- | --- | 150 |
| Granite City Amusement Co., Granite City | --- | --- | 325 |
| Granite City Culvert Co., Granite City | --- | --- | 275 |
| Haldi Lumber and Construction Co., Highland | 490 | 600 | 325 |
| Hamel Mutual Telephone Co., Worden | 700 | 900 | 775 |
| Hellrung Construction Co., Alton | 3,400 | --- | 3,700 |
| Heskitt Machine and Engine Co., Alton | --- | --- | 145 |
| Highland Motor Service, Inc., Highland | 340 | 500 | 200 |
| Hoffert Brothers, Inc., Alton | --- | --- | 830 |
| Halsinger, Thies and Co., Granite City | --- | --- | 305 |
| Home Abstract and Title Co., of Madison Co., Edwardsville | --- | --- | 585 |
| Hyndman Ice and Fuel Co., Alton | 15,630 | 4,350 | --- |
| Illinois Ins. Agency of E. Alton, Inc., E. Alton | 1,350 | 1,700 | 775 |
| Illinois Missouri Pipe Line Co., Edwardsville | 174,216 | 110,000 | 102,945 |
| Illinois Stoker Co., Alton | --- | --- | 18,500 |
| Jones-Hale Auto Co., Wood River | --- | --- | 1,725 |
| Kesl, Joseph, and Sons Co., Edwardsville | 6,680 | 9,050 | 9,040 |
| Kunneman, C. H., and Co., Granite City | 1,890 | --- | 125 |
| Local Finance Corp., Alton | 2,140 | 2,140 | 1,775 |
| Madison Construction Co., Edwardsville | 100 | --- | 965 |
| Madison Co. Abstract and Title Co., Edwardsville | --- | --- | 350 |
| Madison County Mausoleum Co., Alton | --- | --- | 4,075 |
| Marks-Weber, Inc., Edwardsville | --- | 1,650 | 1,425 |
| Miller Lime and Cement Co., Alton | --- | --- | 1,350 |
| Modern Plumbing and Heating Supply Co., E. Alton | --- | --- | 3,275 |

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| MARION COUNTY (Continued) | | | |
| Star Service and Petroleum Co., Centralia | --- | --- | $1,850 |
| TOTAL | $62,500 | $63,951 | $110,055 |
| MARSHALL COUNTY | | | |
| Dalrymple Motor Freight and Express Line Co., Lacon | $390 | $225 | $225 |
| Henry Loan Co., Henry | 1,020 | --- | --- |
| Henry Motor Co., Henry | 3,640 | 1,025 | 1,000 |
| Marshall Co. Loan Co., Lacon | 3,500 | 2,860 | 1,450 |
| TOTAL | $8,550 | $4,110 | $2,675 |
| MASON COUNTY | | | |
| Camp Quiver, Inc., Havana | --- | --- | $370 |
| Easton Farmers Mutual Switchboard Co., Easton | --- | --- | 740 |
| Forest City Telephone Co., Forest City | $16,650 | $7,400 | 7,400 |
| Lawford Theatre Corp., Havana | 500 | 450 | 740 |
| Manito Community Opera House Co., Manito | --- | --- | 1,185 |
| Mason City Telephone and Telegraph Co., Mason City | 1,540 | 650 | --- |
| Mason County Abstract Co., Havana | --- | 370 | 370 |
| Midland Acceptance Co., Havana | --- | --- | 4,825 |
| TOTAL | $18,690 | $8,870 | $15,630 |
| MENARD COUNTY | | | |
| Peoples Telephone and Telegraph Co., Petersburg | $1,700 | --- | --- |
| Shepler and Jones, Inc., Petersburg | --- | --- | $450 |
| Sweetwater Telephone Co., Greenview | --- | --- | 890 |
| TOTAL | $1,700 | --- | $1,340 |
| MERCER COUNTY | | | |
| Boston Bay Co., New Boston | --- | --- | $14,800 |
| General Sales and Service Co., Aledo | --- | --- | 3,700 |
| Joy Telephone Co., The, Joy | $1,560 | $50 | 100 |
| Mercer County Abstract Co., Aledo | 2,520 | 2,575 | 3,225 |
| Western Illinois Telephone Co., Aledo | 10,280 | 24,010 | 25,875 |
| TOTAL | $14,360 | $26,635 | $47,700 |
| MONROE COUNTY | | | |
| Farmers Fountain Telephone Co., Columbia | $2,800 | --- | --- |
| Harrisonville Telephone Co., Waterloo | --- | --- | $1,950 |
| Interstate Ferry Co., Waterloo | --- | 225 | 775 |
| Nobbe Chevrolet Co., Waterloo | 2,630 | $4,440 | 4,325 |
| Schloemer Motor Co., Waterloo | --- | 800 | --- |
| TOTAL | $5,430 | $5,465 | $7,050 |

| MADISON COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Montgomery, P. S., Co., Edwardsville | --- | --- | $3,050 |
| Nicol, Gust, Sand Co., Collinsville | --- | --- | 550 |
| Olian, P. & I., Realty Co., Alton | --- | --- | 150 |
| Pearlron Amusement Co., East Alton | $320 | $275 | --- |
| Peerless Cleaners & Dyers, Inc., Edwardsville | --- | --- | 300 |
| Protection Agency & Realty Corp., Alton | --- | 225 | --- |
| Public Loan Corp., of Alton, Alton | 4,160 | 6,240 | 6,240 |
| Public Loan Corp. of Granite City, Granite City | 4,160 | 6,240 | 6,240 |
| Refinery City Motor Co., Wood River | --- | --- | 1,110 |
| Safe-T Construction Co., Granite City | 180 | 370 | 370 |
| Schott Brewing Co., Collinsville | --- | --- | 18,950 |
| Schroeppel Undertaking Co., Inc., Collinsville | --- | --- | 700 |
| Scotts Cleaning Co., Alton | 6,590 | 11,175 | 17,785 |
| Smiley, George H., & Co. Agency, Alton | 1,610 | 1,525 | 625 |
| Soft Ball Park, Inc., Wood River | --- | 555 | 555 |
| Spaulding Club Bldg., Alton | --- | --- | 4,300 |
| Standard Ice & Supply Co., Wood River | --- | --- | 370 |
| Stocker Gravel & Construction Co., Highland | 13,210 | --- | 375 |
| Stolze Lumber Co., Edwardsville | --- | --- | 3,710 |
| Strubel & Helmick Construction Co., Alton | 4,760 | 325 | 10,680 |
| Thrift Cabs, Inc., Alton | --- | 925 | --- |
| Tibbitts & Co., Highland | --- | --- | 3,000 |
| Tri City Abstract & Title Co., Granite City | 2,060 | --- | 925 |
| The U. S. Shop, Alton | --- | --- | 100 |
| Upper Alton Laundry & Dry Cleaning Co., Alton | --- | --- | 925 |
| Vandalia Bus Lines, Inc., Collinsville | 1,650 | 1,825 | 9,250 |
| Western Military Academy, Alton | --- | 5,450 | 5,375 |
| Wood River Bowling Alleys, Inc., Wood River | --- | --- | 1,330 |
| Wood River Motor Co., Inc., Wood River | 810 | 650 | 660 |
| TOTAL | $430,696 | $354,705 | $578,695 |
| MARION COUNTY | | | |
| Baldridge, Roy T., Inc., Centralia | --- | --- | $4,625 |
| Bartelso Oil & Gas Co., Centralia | --- | --- | 1,050 |
| Boggs Funeral Home, Inc., Centralia | --- | --- | 100 |
| Brown Oil & Gas Co., Centralia | --- | --- | 11,100 |
| Bryan, Henry R., Inc., Centralia | $3,360 | $2,000 | 1,005 |
| Centralia Securities Corp., Centralia | 460 | --- | --- |
| Commercial Loan Co., Salem | 700 | 650 | 3,700 |
| Daniels Telephone Co., Iuka | 2,300 | 2,150 | 1,450 |
| Garnier & Sons Funeral Home, Inc., Centralia | --- | --- | 1,025 |
| Illinois Bond & Investment Co., Salem | 53,560 | 58,626 | 65,290 |
| L. [illegible]. & O. Motor Co., Centralia | --- | --- | 3,350 |
| Martin Loan Co., Salem | --- | --- | 665 |
| Metro Finance Corp., Centralia | --- | --- | 1,850 |
| Miller, F. B., Agency, Inc., Centralia | --- | 625 | 7,400 |
| Odin & Sandoval Township Telephone Co., Sandoval | --- | --- | 445 |
| Patoka Telephone Exchange, Patoka | --- | --- | 525 |
| Reliance Loan Co., Salem | 2,220 | 2,350 | 3,125 |
| Rettinghouse Motor Co., Centralia | --- | 2,550 | --- |
| Rex Motor Co., Salem | --- | --- | 1,400 |
| Salem Ice Co., Salem | --- | --- | 100 |

| MONTGOMERY COUNTY | 1935 | 1936 | 1937 |
|---|---|---|---|
| Brubaker Motor Co., Litchfield | --- | --- | $125 |
| Brubaker Truitt, Inc., Hillsboro | --- | --- | 335 |
| Buske Lines, Inc., Litchfield | $520 | $450 | 1,750 |
| Community Theatre, Inc., Raymond | 760 | --- | --- |
| Dodds Undertaking Co., Litchfield | --- | --- | 7,400 |
| Hillsboro Country Club, Inc., Hillsboro | --- | --- | 3,700 |
| Hurst-Rosche, Inc., Hillsboro | --- | --- | 1,385 |
| Johnson Bros. Auto Co., Inc., Nokomis | --- | --- | 3,700 |
| Litchfield Abstract Co., Litchfield | 650 | 575 | 600 |
| McDavid Motor Car Co., Inc., Hillsboro | --- | --- | 750 |
| McDavid Motors, Inc., Nokomis | --- | --- | 500 |
| Miller Orchard Co., Irving | --- | --- | 5,550 |
| Montgomery County Motor Co., Litchfield | --- | --- | 1,490 |
| Raymond Agricultural Credit Corp., Raymond | 2,260 | 4,175 | 6,650 |
| Salvage Oil & Fuel Co., Panama[1] | 2,800 | 3,550 | --- |
| Todt, W. H., & Co., Litchfield | --- | --- | 370 |
| TOTAL | $6,990 | $8,750 | $34,305 |
| MORGAN COUNTY | | | |
| Ayers Safe Deposit Co., Jacksonville | --- | --- | $250 |
| Ben Harrison Construction Co., Jacksonville | --- | $7,400 | 8,100 |
| Central Illinois Telephone Co., Waverly | $3,680 | 3,725 | 3,225 |
| City Cab & Service Co., Inc., Jacksonville | --- | --- | 125 |
| Commercial Investment Corp., Jacksonville | --- | 18,700 | 24,655 |
| Corn Belt Chevrolet Co., Jacksonville | --- | --- | 11,100 |
| Gordon Auto Co., Inc., Jacksonville | --- | --- | 950 |
| Gordon, C. O., Motor Co., Inc., Jacksonville | --- | --- | 10,175 |
| Illinois Standard Telephone Co., Waverly | 470 | 3,875 | 6,625 |
| Illinois Telephone Co., Jacksonville | 111,260 | 39,725 | 39,670 |
| Jacksonian Hotel, Inc., Jacksonville | --- | --- | 775 |
| Jacksonville Bus Line Co., Jacksonville | 1,690 | 3,250 | 3,550 |
| Jacksonville-Springfield Transportation Co., Jacksonville | 870 | 1,175 | 825 |
| Jacksonville Transfer & Storage Co., Jacksonville | 1,250 | 1,000 | 1,975 |
| Larson, J. W., Co., Jacksonville | --- | --- | 150 |
| Midstate Finance Co., Jacksonville | --- | --- | 1,500 |
| Morgan County Abstract & Title Co., Jacksonville | 570 | 1,050 | 2,175 |
| Pike County Abstract & Title Co., Jacksonville | 1,550 | --- | --- |
| Pittsfield-Barry-Quincy Busway, Inc., Jacksonville | 1,850 | 3,800 | 1,250 |
| TOTAL | $123,190 | $83,700 | $117,675 |
| MOULTRIE COUNTY | | | |
| Arthur Mutual Telephone & Telegraph Co., Arthur | --- | $525 | --- |
| Citizens Abstract Co., Sullivan | $460 | 450 | $600 |
| Farmers & Merchants Telephone Co. of Moultrie Co., Lovington | --- | --- | 475 |
| Kirksville Mutual Telephone Co., Kirksville | --- | --- | 890 |

[1] Salvage Oil & Fuel Co. assessed at Ohlman 1936

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| MOULTRIE COUNTY (Continued) | | | |
| Moultrie County Abstract Co., Sullivan | --- | --- | $250 |
| TOTAL | $460 | $975 | $2,215 |
| OGLE COUNTY | | | |
| Buser Concrete Construction Co., Mt. Morris | --- | --- | $250 |
| Community Amusements Corp., Rochelle | --- | --- | 625 |
| Community Real Estate Improvement Corp., Rochelle | $4,610 | $4,625 | 4,625 |
| Etnyre, Inc., Oregon | --- | 5,725 | 7,950 |
| Etnyre, Charles D., and Co., Inc., Oregon | 640 | --- | 145 |
| Forreston Mutual Telephone Co., Forreston | 980 | --- | --- |
| Kable Inn Co., Mt. Morris | 17,800 | --- | --- |
| Manning Motor Sales, Inc., Rochelle | 1,610 | 2,050 | 1,475 |
| Midwest Canning Corp., Rochelle | --- | --- | 185 |
| Ogle County Abstract Office, Oregon | --- | 1,575 | 1,700 |
| Ogle County Securities Co., Rochelle | --- | --- | 27,750 |
| Rochelle Gas Co., Rochelle | --- | 8,700 | 22,850 |
| Sherlock Motor Co., Rochelle | --- | --- | 575 |
| TOTAL | $25,640 | $22,675 | $68,130 |
| PEORIA COUNTY | | | |
| Agency Service Co., Peoria | --- | $9,525 | $1,110 |
| Air Conditioning Finance Corp., Peoria | $900 | 2,100 | 5,550 |
| Alliance Life Insurance Co., Peoria | --- | 29,045 | 45,925 |
| Automotive Ignition and Service Co., Peoria | --- | --- | 1,875 |
| Bahler Simon Co., Peoria | 680 | --- | 555 |
| Bartonville Bus Line., Bartonville[1] | 4,200 | 4,000 | 4,555 |
| Bloomington Commonwealth Finance Co., Peoria | --- | 175 | 185 |
| Boland, J. T. Co., Peoria | --- | --- | 1,290 |
| Bourland, F. B. Co., Peoria | --- | --- | 3,775 |
| Bridge and Adams Bldg. Corp., Peoria | --- | --- | 7,400 |
| Brimfield Transfer Co., Brimfield | --- | --- | 2,220 |
| Builders, Inc., Peoria | --- | --- | 3,700 |
| Bushell, J. W. Co., Peoria | --- | --- | 325 |
| Capitol Laundry of Peoria., Peoria | 700 | 700 | 700 |
| Casey, James J., Co., Peoria | 100 | 550 | 3,700 |
| Cast Stone Construction Co., Mapleton | 1,480 | --- | --- |
| Central Illinois Finance Co., Peoria | --- | 2,025 | 480 |
| Central Illinois Light Co., Peoria | 3,216,400 | 3,658,860 | 4,698,720 |
| Central Illinois Natural Gas Co., Peoria | --- | --- | 27,750 |
| Central National Realty Agency, Inc., Peoria | --- | --- | 300 |
| Central National Trust and Safe Deposit Co., Peoria | 310 | 350 | 210 |
| Central States Painting Co., Peoria | 180 | --- | --- |
| Central Transfer Co., Brimfield | 230 | 1,250 | 400 |
| Cigarette Service Co., Peoria | 4,740 | 5,225 | 8,050 |
| Commerical National Realty Co., Peoria | 7,470 | 5,175 | 4,705 |
| Consolidated Insurance Service, Inc. Peoria | 440 | 500 | 445 |
| Dallas Co., Peoria | --- | --- | 80 |
| Dargel and Hitchcock, Inc., Peoria | --- | --- | 370 |
| Derges Bros. Agency, Inc., Peoria | --- | --- | 150 |
| Dixie Motor Sales Co., Peoria | --- | --- | 1,110 |

| Name of Corporation and Where Taxed | Net Assessment 1935 | Net Assessment 1936 | Net Assessment 1937 |
|---|---|---|---|
| PEORIA COUNTY (Continued) | | | |
| North American Engineering Co., Peoria | --- | $3,225 | $8,795 |
| O'Connor Bros. Inc., Peoria | --- | --- | 350 |
| P. D. G. Realty Corp., Peoria | --- | --- | 155 |
| Pekin Warehouse Co., Peoria | --- | --- | 2,400 |
| Peoples Safe Deposit Corp., Peoria | --- | 200 | 200 |
| Peoria Air Associates, Inc., Peoria | --- | 555 | 555 |
| Peoria Autobody Repair Co., Peoria | --- | --- | 1,800 |
| Peoria Base Ball Club., Peoria | --- | --- | 740 |
| Peoria Broadcasting Co., Peoria | --- | --- | 5,215 |
| Peoria Cartage Co., Peoria | $3,670 | 9,275 | 8,780 |
| Peoria Cemetery Co., Peoria | --- | --- | 665 |
| Peoria and Central Illinois Agency, Inc., Peoria | --- | 175 | 500 |
| Peoria Character Loan Co., Inc. Peoria | --- | 1,850 | 3,325 |
| Peoria Engraving Co., Peoria | --- | --- | 2,450 |
| Peoria Finance Co., Peoria | --- | --- | 325 |
| Peoria Finance and Thrift Co., Peoria | --- | 4,075 | 2,350 |
| Peoria Firestone Service Station., Peoria | --- | --- | 595 |
| Peoria Home Builders, Inc., Peoria | --- | --- | 100 |
| Peoria Loan Service, Inc., Peoria | 5,530 | 4,925 | 5,105 |
| Peoria Machine and Parts Co., Peoria | --- | --- | 11,285 |
| Peoria Milk Dealers Bottle Exchange, Inc., Peoria | 180 | 225 | --- |
| Peoria Motor Freight Co., Peoria | --- | --- | 100 |
| Peoria Order Buyers, Inc., Peoria | --- | --- | 1,110 |
| Peoria Paving Construction Co., Peoria | --- | 925 | --- |
| Peoria Peerless Cleaning and Dyeing Co., Peoria | 33,050 | 37,000 | --- |
| Peoria Personal Loan Co., Peoria | --- | 3,925 | 2,810 |
| Peoria Personal Loan and Mortgage Co., Peoria | 100 | --- | --- |
| Peoria Taxicab Co., Peoria | --- | 175 | 775 |
| Peoria Rockford Bus Co.. Peoria | 370 | --- | --- |
| Peoria Wrecking and Supply Co., Peoria | 300 | 400 | 625 |
| Peoria X-Ray Laboratory., Peoria | 9,230 | 12,075 | 7,750 |
| Peoria Yellow Cab Corp., Peoria | --- | 325 | --- |
| Quick Service Cab Co., Inc., Peoria | 100 | 700 | --- |
| Reliance Motor Co., Peoria | --- | --- | 545 |
| Roadstrum Tire Co., Peoria | --- | --- | 100 |
| Rogers, N. L. and Co., Inc., Peoria | --- | --- | 500 |
| Ross Amusement Co., Peoria | --- | --- | 20,720 |
| Schmidgall, Wm. Co., Inc., Peoria | --- | --- | 925 |
| Seneca Oil Corp., Peoria | --- | --- | 3,700 |
| Singer, P. A. Motors, Inc., Peoria | --- | --- | 100 |
| Sloan Abstract Co., Peoria | 260 | 350 | 525 |
| South Side Realty Co., Inc., Peoria | --- | --- | 370 |
| Standard Cleaners, Inc., Peoria | --- | 370 | 370 |
| Strain Live Stock Commission Co., Peoria | --- | --- | 145 |
| Suburban Electric Corp., Peoria | --- | --- | 150 |
| Swords - McDougal Co., Peoria | --- | --- | 3,450 |
| Thede Bros., Inc., Peoria | --- | --- | 100 |
| Title Trust Co., Peoria | 13,330 | 8,350 | 8,850 |
| Tobias-Kellogg Co., Peoria | --- | --- | 3,575 |
| Traction Advertising Co., Peoria | 2,750 | 3,925 | 2,685 |
| Triangle Amusement Co., Peoria | 600 | --- | --- |
| Truck Terminal Co. of Peoria, Peoria | 190 | 450 | 600 |
| United Auto Loan Brokers, Inc., Peoria | --- | 375 | --- |
| Union Engraving Co., Inc., Peoria | --- | --- | 750 |

| PEORIA COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Dixon, Locher and Co., Peoria | $680 | $1,110 | $1,110 |
| Egolf Motor Co., Peoria | --- | --- | 125 |
| Electrical Testing Co., Peoria | 2,770 | 2,125 | 800 |
| Fairgrounds Operating Co., Peoria | 560 | 370 | 370 |
| **Family Wet Wash** Laundry of Peoria, Peoria | 5,450 | 11,100 | 275 |
| Federal Warehouse Co., Peoria | --- | --- | 350 |
| Finley Rent-A-Car Co., Peoria | 1,150 | 740 | 1,110 |
| First National Realty Co. of Peoria, Peoria | 550 | 325 | 900 |
| First National Safe Deposit Co. of Peoria, Peoria | 560 | 500 | 480 |
| Foote and Wyman, Inc., Chillicothe | --- | --- | 555 |
| **Galesburg Motor** Co., Peoria | --- | --- | 100 |
| Garden Home Real Estate Improvement Co., Peoria | --- | --- | 11,100 |
| General Investment Corp., Peoria | --- | 11,700 | 2,045 |
| Godel Ice Co., Peoria | --- | 1,500 | 925 |
| Guarantee Acceptance Corp., Elmwood | --- | 3,525 | 10,985 |
| Hackshaw, Franklin Co., Inc., Peoria | 4,130 | --- | --- |
| Hanna City Threshing Co., Hanna City | --- | --- | 555 |
| Harman, Harris J., Co., Peoria | 1,110 | --- | --- |
| Harman, Jacob A., Inc., Peoria | --- | --- | 150 |
| **Hartmann-Clark Bros. Co., Peoria** | 33,390 | 14,425 | 11,100 |
| Hildebrand, G. J., and Co., Peoria | 960 | 1,300 | 1,185 |
| Hill-Kastien Automotive Machine and Parts Co., Peoria | - - | 1,275 | 600 |
| Hobbs, H. E., Co., Inc., Peoria | --- | --- | 375 |
| Howes-Fahnestock and Bryant, Inc., Peoria | --- | --- | 910 |
| Illini Security System Corp., Peoria | 390 | 325 | 6,885 |
| Illinois Fire Ins. Co., Peoria | --- | --- | 4,255 |
| Illinois Highway Transportation Co., Peoria | --- | --- | 1,080 |
| Illinois News Service, Inc., Peoria | --- | --- | 1,680 |
| Illinois Radio Corp., Peoria | 740 | 1,295 | 740 |
| Illinois Underwriters Corp., Peoria | --- | --- | 1,225 |
| Indian Trail Automobile Club, Inc., Peoria | 190 | 175 | 370 |
| Industrial Representatives, Inc., Peoria | --- | 775 | 1,250 |
| Interstate Funding Corp., Peoria | 2,580 | --- | --- |
| Jefferson Operating Co., Peoria | --- | --- | 7,400 |
| Jefferson Realty Co., Peoria | --- | 150 | 370 |
| Johnson-Arbor, Inc., **Brimfield** | --- | --- | 410 |
| Johnston-Moody Co., Peoria | --- | --- | 1,775 |
| K. E. W. Laundry Co., Inc., Peoria | --- | 3,875 | 525 |
| Kaplan, J. M., Inc., Peoria | --- | --- | 925 |
| King Machine Works, Inc., Peoria | --- | --- | 1,575 |
| Kingston Lake Gravel Co., Mapleton | --- | --- | 1,085 |
| Kupper Cab and Rental Co., Peoria | 340 | --- | --- |
| L. and L. Electric Co., Princeville | --- | --- | 1,175 |
| Labor Temple Assn. of Peoria, Peoria | --- | --- | 18,500 |
| Lincoln Mortgage Co., Peoria | --- | --- | 100 |
| Mahrley Engineering Co., Peoria | --- | 370 | 370 |
| Maugan, M. B., Co. Inc., Peoria | --- | 1,000 | --- |
| McCarthy Realty Co., Peoria | 340 | 500 | 585 |
| McElroy Construction Co., Peoria | --- | --- | 7,400 |
| Midwest Investment Finance Co., Peoria | --- | 29,525 | --- |
| Morgan Co. Gas Co., Peoria | 1,560 | --- | 1,040 |
| Municipal Cabinet Corp., Peoria | --- | --- | 3,700 |
| National Window Cleaning Co., Peoria | --- | 175 | 370 |
| Negley, Jens and Rowe, Inc., Peoria | --- | --- | 630 |

| PEORIA COUNTY (Concluded) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Universal Discount Co., Peoria | --- | --- | $5,825 |
| Universal Loan Co., Peoria | --- | --- | 1,850 |
| Vendex, Inc., Peoria | --- | --- | 370 |
| Victor Store Service, Inc., Peoria | --- | --- | 370 |
| Walker and Warner, Peoria | --- | --- | 1,430 |
| Watson Engineering Co., Peoria | --- | --- | 100 |
| Waugh Bros. Motor Co., Peoria | --- | --- | 100 |
| Whalen, John R., Co., Peoria | --- | --- | 890 |
| White Star Motor Coach Lines of Ill., Peoria | --- | --- | 135 |
| Wilton, J. B., Brothers and Co., Peoria | --- | --- | 22,200 |
| Wood, W. A., Co., Peoria | --- | --- | 125 |
| Woodruff Ice Co., Peoria | --- | --- | 7,305 |
| TOTAL | $3,364,940 | $3,901,490 | $5,094,880 |
| PERRY COUNTY | | | |
| Blue Bell Orchard Co., DuQuoin | --- | --- | $100 |
| Brown Chevrolet Co., Inc., Pinckneyville | --- | --- | 260 |
| DuQuoin Elks Bldg. Assn., Inc., DuQuoin | --- | --- | 7,470 |
| M. and O. Fruit Farm, Inc., DuQuoin | --- | --- | 100 |
| Southern Illinois State Fair Assn., DuQuoin | --- | --- | 115 |
| St. Clair Ice Co., DuQuoin | --- | --- | 625 |
| Stanard Development Co., DuQuoin | --- | --- | 3,700 |
| TOTAL | --- | --- | $12,370 |
| PIATT COUNTY | | | |
| Cahokia Manufacturers Gas Co., Monticello | $4,200 | $4,850 | $3,675 |
| Dighton Loan Co., Monticello | --- | --- | 1,800 |
| Illinois Iowa Power Co.. Monticello [2] | 4,376,830 | 4,595,670 | 6,793,565 |
| Mansfield Cemetery Assn., Mansfield | --- | --- | 75 |
| TOTAL | $4,381,030 | $4,600,520 | $6,799,115 |
| PIKE COUNTY | | | |
| Griffith Chevrolet Co., Pleasant Hill | --- | --- | $3,700 |
| Griggsville Agricultural Credit Corp., Griggsville | $1,260 | $850 | --- |
| Hadley and Eldora Telephone Co., Hadley | --- | --- | 665 |
| Heidloff Elevator Co., New Canton | 1,300 | 950 | 500 |
| Pittsfield Development Assn., Pittsfield | --- | --- | 200 |
| TOTAL | $2,560 | $1,800 | $5,065 |
| POPE COUNTY | | | |
| Egyptian Finance Co., Golconda | $1,160 | --- | --- |
| Empire Fluorspar Co., Golconda | --- | $1,300 | $1,025 |

[1] Assessed in Peoria in 1935.

[2] Illinois Iowa Power Company in 1935-36 was assessed as Illinois Power and Light Corporation.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| POPE COUNTY (Continued) | | | |
| Simpson Mutual Telephone Co., Goloonda | --- | --- | $740 |
| TOTAL | $1,160 | $1,300 | $1,765 |
| PULASKI COUNTY | | | |
| Fruitville Telephone Co., Villa Ridge | $1,210 | $1,000 | $925 |
| Mound City Ship Yards & Dock Co., Mound City | --- | --- | 14,800 |
| Pulaski County Lumber Co., Mounds | --- | --- | 600 |
| Tri-City Transportation Co., Mound City | 210 | 375 | 1,850 |
| TOTAL | $1,420 | $1,375 | $18,175 |
| PUTNAM COUNTY | | | |
| Granville Telephone Co., Granville | --- | --- | $450 |
| McNabb Mutual Telephone, McNabb | --- | --- | 1,400 |
| Putnam Telephone Co., Putnam | $120 | --- | 525 |
| TOTAL | $120 | --- | $2,375 |
| RANDOLPH COUNTY | | | |
| Coulterville Theatre Corp., Coulterville | --- | --- | $13,320 |
| Fort Gage Kaskaskia Ferry Co., Chester | --- | $1,295 | 1,295 |
| Juergens, Inc., Chester | $250 | --- | 150 |
| Lok Blok Products, Inc., Sparta | --- | --- | 370 |
| Prairie Mutual Telephone Co., Inc. of Red Bud, Red Bud | 190 | 175 | --- |
| Red Bud Motor Sales Co., Red Bud | --- | 1,100 | 700 |
| St. Louis, Red Bud & Chester, Motorbus & Service Corp., Red Bud | --- | --- | 610 |
| Tri City Bus Line, Percy | --- | --- | 555 |
| Victory Oil Co., Sparta | --- | --- | 9,250 |
| TOTAL | $440 | $2,570 | $26,250 |
| RICHLAND COUNTY | | | |
| Eagleson's, Inc., Olney | --- | $2,150 | $580 |
| Landis Auto Co., Olney | --- | --- | 3,700 |
| Olney Sanitorium, The, Olney | --- | --- | 10,350 |
| Olney Theatre Corp., Olney | --- | 675 | 5,750 |
| Pemberton Oil & Gas Co., Olney | $6,860 | 5,950 | 6,125 |
| Richland Motor Co., Olney | --- | --- | 6,660 |
| TOTAL | $6,860 | $8,775 | $33,165 |
| ROCK ISLAND COUNTY | | | |
| Atlas Trucking Co., Rock Island | --- | --- | $1,860 |
| Bituminous Casualty Corp., Rock Island | --- | --- | 4,440 |
| Blackhawk Amusement, Inc., Rock Island | --- | $370 | 380 |
| Brady, J. L., Co., East Moline | --- | --- | 14,800 |

| Name of Corporation and Where Taxed | Net Assessment 1935 | 1936 | 1937 |
|---|---|---|---|
| ROCK ISLAND COUNTY (Continued) | | | |
| Rock Island-Aledo Motor Bus Co., Rock Island | $930 | --- | --- |
| Rock Island County Abstract & Title Guarantee Co., Rock Island | 180 | $825 | $2,500 |
| Rock Island Davenport Ferry Co., Rock Island | 930 | 925 | 12,880 |
| Rock Island Title & Abstract Co., Rock Island | --- | --- | 700 |
| Rose Lawn Memorial Estates, Inc., Moline | 250 | 2,075 | --- |
| Royal Theatre Amusement Corp., Moline | --- | --- | 3,260 |
| Sanitex Cleaners & Dyers, East Moline | --- | 6,660 | 3,330 |
| Shearer, B. A., General Agency, Inc., Moline | 700 | 900 | 340 |
| S-H-E-V Audio Co., Rock Island | --- | --- | 1,340 |
| Smith, N. S., Co., Moline | --- | --- | 380 |
| State Adjustment Co., Moline | --- | 75 | 175 |
| Tax Associates, Inc., Rock Island | --- | 370 | 380 |
| Tri-City Yellow Cab Co., Moline | --- | --- | 3,700 |
| Tri-County Finance Corp., Rock Island | 2,220 | 3,275 | 6,320 |
| Trusteed Estates of America, Rock Island | --- | --- | 9,230 |
| Twin City Disposal Co., Coal Valley | --- | --- | 7,400 |
| United Real Estate & Investment Corp., Moline | --- | 14,800 | 540 |
| Valhalla Cemetery Association, Moline | --- | 500 | 1,000 |
| Valley Construction Co., Rock Island | 1,140 | 1,125 | 60 |
| Weisman Construction Corp., Rock Island | --- | 925 | 1,860 |
| Wheelan Funeral Home, Rock Island | 2,250 | 2,175 | 625 |
| Western Mausoleum Co., Moline | --- | --- | 2,180 |
| Witter & Walker Title & Abstract Co., Rock Island | 160 | 400 | 250 |
| Yerbury-Dana Co., Rock Island | --- | 750 | 630 |
| TOTAL | $1,181,690 | $1,338,540 | $1,533,385 |
| ST. CLAIR COUNTY | | | |
| Aeronautical Service Co., East St. Louis | $780 | $925 | $695 |
| Ajax Cleaners, East St. Louis | 280 | 1,025 | 1,185 |
| Ark & San Antonio Mining & Milling Co., East St. Louis | --- | --- | 14,800 |
| Atlas Loan & Investment Co., East St. Louis | 5,480 | --- | 740 |
| Aviation Associates, Inc., East St. Louis | 500 | --- | --- |
| Baltz Motor Bus Co., Inc., Belleville | 520 | --- | --- |
| Bell Amusement Corp., Belleville | --- | --- | 1,145 |
| Belle-Clair Finance Corp., Belleville | --- | --- | 1,585 |
| Belleville Commercial Co., Belleville | --- | --- | 925 |
| Belleville House, Inc., Belleville | --- | 370 | 370 |
| Belleville Realty Corp., Belleville | --- | 370 | 370 |
| Belleville St. Louis Coach Co., Belleville | 5,720 | 8,450 | 2,870 |
| Biebel Roofing Co., Belleville | --- | --- | 790 |
| Bowman & Miller, Inc., East St. Louis | 380 | 370 | 245 |
| Brichler & Co., East St. Louis | 920 | 1,300 | 250 |
| Brodhead Motor Co., East St. Louis | --- | --- | 560 |
| Browns Business College of East St. Louis, East St. Louis | --- | 925 | 925 |
| Chapman Hotel Corp., Belleville | --- | --- | 3,700 |
| Citizens Coach Co., Inc., East St. Louis | --- | 370 | --- |
| Coffey-Schreiber Tire & Gasoline Co., East St. Louis | --- | --- | 150 |
| Concord Construction Co., East St. Louis | --- | --- | 650 |
| Costello-Monges, Inc., East St. Louis | 1,180 | --- | --- |

| ROCK ISLAND COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Carlson, Axel, Co., Moline | $1,740 | $1,450 | $2,120 |
| Central States Improvement Co., The, Rock Island | 3,960 | 5,500 | 8,100 |
| Cities Water Co., Rock Island | --- | --- | 4,000 |
| Consolidated Mortgage Corp., Rock Island | 190 | --- | --- |
| Davenport Oldsmobile Co., Inc., Rock Island | --- | --- | 4,100 |
| Dohrn Transfer Co., Rock Island | 1,400 | 8,875 | 17,060 |
| East Moline Electric Co., E. Moline | --- | --- | 1,860 |
| Fifth Ave. Bldg. Corp., Rock Island | --- | --- | 480 |
| Good Management Corp., Moline | 1,790 | 725 | 1,100 |
| Greenleaf Construction Co., Rock Island | --- | 1,900 | 2,600 |
| Guardian Finance Corp., Rock Island | 4,160 | 4,475 | 4,640 |
| Harper House, Inc., Rock Island | 190 | 2,650 | 3,390 |
| Hoffman Hotel Co., Rock Island | --- | --- | 3,160 |
| Horst, Henry T., Inc., Moline | --- | --- | 7,400 |
| Horst, Henry W., Co., Rock Island | --- | --- | 380 |
| Horst and Strieter Co., Rock Island | --- | --- | 7,400 |
| Illinois City Stock Co., Hall, Illinois City | --- | --- | 920 |
| Illinois Refining Co., Rock Island | --- | --- | 1,835 |
| Ingram, Frederick B., Productions, Inc., Rock Island | --- | --- | 80 |
| Kawfield Oil Co., Rock Island | --- | --- | 1,560 |
| LeClaire Hotel, Inc., Moline | --- | 22,030 | --- |
| LeClaire Theatre Bldg. Corp., Moline | --- | --- | 18,500 |
| Legal Record Service, Inc., Moline | --- | --- | 380 |
| Lempfert and Wood, Inc., Moline | --- | --- | 1,860 |
| Livingston and Co., Rock Island | --- | --- | 3,700 |
| Melvin McKay, Inc., Rock Island | --- | --- | 5,500 |
| Moline Housing Corp., Moline | --- | --- | 2,000 |
| Moline Improvement Co., Moline | 520 | 150 | 1,700 |
| Moline Rock Island Manufacturing Co., Moline | 150,000 | 150,000 | 150,000 |
| Moline System Loan Co., Moline | 4,070 | 4,525 | 12,760 |
| Moline Theatre Co., Moline | --- | 1,020 | 200 |
| Moline Water Power Co., Moline | 61,610 | 50,025 | 42,250 |
| Moline Wimsett System Co., Moline | 14,160 | 8,825 | 4,105 |
| Moline Yellow Drive-It Yourself, Corp., Moline | --- | 1,610 | 9,260 |
| Montgomery and Campbell, Inc., Rock Island | 850 | 1,150 | 1,080 |
| National Mortgage Corp., Rock Island | 1,560 | 1,250 | 2,860 |
| National Union Loan Society, Inc., Rock Island[1] | 5,670 | 5,250 | 6,700 |
| One Trip Plumbers Sales Co., Moline | --- | --- | 1,480 |
| Peerless Finance Co., Rock Island | 27,880 | 31,400 | 53,340 |
| Peerless Laundry Co., Rock Island | --- | 1,175 | --- |
| Peoples Power Co., Rock Island | 887,380 | 995,030 | 1,050,955 |
| Pioneer Motor Service, Inc., Rock Island | 2,590 | 975 | 1,750 |
| Plow City Garage, Moline | --- | --- | 1,820 |
| Port Byron Auto Sales Co., Port Byron | --- | --- | 100 |
| Port Byron Telephone Co., Port Byron | 350 | --- | --- |
| Professional and Business Men's Credit Assn., Inc., Moline | 160 | --- | --- |
| Public Recreation Co., Rock Island | --- | --- | 800 |
| Randall, O. M., Construction Co., Rock Island | 840 | --- | --- |
| Reynolds Motor Co., E. Moline | --- | --- | 5,560 |
| River Hights Real Estate Improvement Co., Rock Island | --- | --- | 1,000 |
| Roberts, Ira J., and Co., Rock Island | 1,860 | 2,400 | 980 |

---

[1] National Union Loan Society in 1935 assessed as, National Union Credit Society.

| ST. CLAIR COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Crescent Gas Organization, E. St. Louis | --- | $2,725 | $2,810 |
| Drum Hill Telephone Co., Freeburg | --- | --- | 370 |
| East St. Louie House and Window Cleaning Co., E. St. Louis | $350 | 100 | 145 |
| East St. Louis and Interurban Water Co., E. St. Louis | 233,850 | 201,020 | 222,505 |
| East St. Louis Light and Power Co., E. St. Louis | 182,750 | 191,880 | 205,645 |
| East St. Louis Tire and Battery Co., E.St. Louie | --- | --- | 135 |
| East St. Louis United Cabs Co., E. St. Louis | 370 | --- | --- |
| East Side Park, Inc., E. St. Louis | 500 | 200 | 135 |
| East Side Sales and Service Co., E. St. Louis | 4,730 | 2,960 | 3,655 |
| Economy Cabs, Inc., E. St. Louis | 370 | --- | --- |
| Egyptian Oil Corp., Marissa | --- | --- | 1,665 |
| Egyptian Producers Oil Co., E. St. Louis | --- | --- | 1,110 |
| Eldrige Drayage Co., E. St. Louis | 1,520 | --- | --- |
| Frick, L. C., Service Co., Inc., Belleville | --- | 750 | 285 |
| Geissler Roofing Co., Inc., Belleville | 530 | 600 | 1,305 |
| General Amusement Co., Belleville | --- | --- | 925 |
| Gerold Moving and Warehousing Co., E. St. Louis | 470 | 550 | 590 |
| Gibson-McPherson-Sutter Live Stock Commiseion Co., National Stock Yards | --- | --- | 535 |
| Greenwood Cemetery Assn. of St. Clair Co., E. St. Louis[1] | 3,700 | 2,675 | 3,700 |
| Hall, H. H. Construction Co. | --- | --- | 2,775 |
| Hayden, H. E. Contracting Co., E. St. Louis | --- | --- | 370 |
| Hessler Brothers, Inc., Belleville | --- | --- | 80 |
| Hirth Plumbing and Heating Co., Belleville | --- | --- | 1,260 |
| Hohrein Automobile Service and Farm Implement Co., Lebanon | --- | --- | 1,110 |
| Home Building and Material Co., O'Fallon | 100 | --- | --- |
| Homestead Finance Co., E. St. Louis | --- | --- | 13,875 |
| Husband-Ziebold Co., Inc., E. St. Louis | 1,250 | 100 | 110 |
| Illinois State Co., E. St. Louis | --- | 980 | 180 |
| Industrial Warehouse Co., E. St. Louis | 1,550 | --- | --- |
| Jaeger Furniture Co., Inc., E. St. Louis | --- | --- | 2,070 |
| Kloess Contracting Co., Belleville | --- | --- | 1,325 |
| Kovach Truck Service, Inc., E. St. Louis | --- | --- | 9,180 |
| Lake Christine Lodge, Belleville | --- | --- | 1,850 |
| Lakehurst Dairy Farms, Inc., Lebanon | --- | --- | 3,850 |
| Lawn Ridge Cemetery, E. St. Louis | 1,300 | 650 | 1,110 |
| Lemen Towel and Linen Service Co., E. St. Louis | --- | --- | 80 |
| Macbert Investment Co., Belleville | --- | --- | 1,625 |
| Majestic Finance Co., E. St. Louis | --- | 2,150 | 1,445 |
| Mansion Lodge Real Estate and Investment Co., E. St. Louis | --- | 740 | 740 |
| Master Artists Assn., Inc., E. St. Louis | --- | --- | 145 |
| McDermith Service Co., Inc., E. St. Louis | --- | 325 | 705 |
| Mid-Continent Service, Inc., Belleville | --- | --- | 3,700 |
| Millstadt Telephone Co., Millstadt | 150 | 100 | 80 |
| Millstadt Water Co., Millstadt | ---- | --- | 3,475 |
| Monclair Oil Co., E. St. Louis | --- | --- | 740 |
| Monsanto Bonded Storage Co., Monsanto | 375 | 350 | --- |

---

[1] Assessed in Caseyville in 1935.

[2] Assessed in East St. Louis in 1936.

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| ST. CLAIR COUNTY (Continued) | | | |
| Montgomery, J. Knox, Poster Adv. Co., Belleville | --- | --- | $9,250 |
| Wally-Brown Live Stock Commission Co., National Stock Yards | --- | --- | 290 |
| National Fin-Mix Corp., East St. Louis | $9,540 | $9,540 | 9,540 |
| National Iron Co., East St. Louis | --- | --- | 2,910 |
| National Jewelry & Loan Co., East St. Louis | 7,400 | 7,400 | 7,400 |
| Neighborhood Service Station, Inc., Belleville | --- | --- | 840 |
| Nokomis Bus Line, Inc., Belleville | --- | --- | 1,000 |
| Peoples Finance & Thrift Co. of East St. Louis, East St. Louis | --- | 10,400 | 18,665 |
| Petro Oil & Gas Co., East St. Louis | 6,430 | 6,750 | 2,995 |
| Power Operating Co., East St. Louis | 9,250 | 9,250 | 9,250 |
| Public Loan Corp. of East St. Louis, East St. Louis | 4,160 | 6,240 | 6,240 |
| Quickheet Fuel Oil Co., East St. Louis | --- | 370 | --- |
| Reliable Loan Corp., Belleville | 7,560 | 2,490 | 4,930 |
| Rich, Louis, Construction Co., East St. Louis | 2,080 | --- | --- |
| Rogers Nichols Live Stock Commission Co., National Stock Yards | --- | --- | 195 |
| S. & C. Transport Co., East St. Louis | --- | --- | 19,905 |
| St. Clair Laundry Co., Inc., East St. Louis | --- | 625 | 23,700 |
| Schickedanz, W. A., Agency, Belleville | --- | --- | 1,000 |
| Schneider, Otto, & Sons, Inc., Belleville | --- | --- | 980 |
| Security Abstract & Title Bldg. Corp., Belleville | --- | --- | 105 |
| Security Abstract & Title Co., Belleville | --- | 1,920 | 1,675 |
| Security Cab Co., East St. Louis | 250 | 370 | 370 |
| Shannon Signs, Inc., East St. Louis | --- | --- | 370 |
| Smith Motor Co., East St. Louis | --- | --- | 740 |
| Southern Illinois Co., East St. Louis | 3,480 | 4,225 | 2,460 |
| Southern Illinois Finance Corp., Belleville | --- | --- | 1,550 |
| State Motor Co., East St. Louis | 6,850 | 3,925 | 3,700 |
| Standard Chevrolet Co., East St. Louis | --- | --- | 635 |
| Stewart, Carson, White & Co., Inc., National Stock Yards | --- | --- | 95 |
| Summers College of Commerce, East St. Louis | 1,000 | 925 | --- |
| Union Electric Light & Power Co. of Illinois, Monsanto | 1,775,800 | 1,864,590 | 2,836,665 |
| Universal Nut-Cracking Machine Corp., East St. Louis | --- | 850 | --- |
| Valhalla Development Corp., Belleville | --- | --- | 5,810 |
| Western Trucking Co., East St. Louis | 850 | 890 | 890 |
| White Crown System, Inc., East St. Louis | --- | 150 | 370 |
| Wiggins Ferry Co., East St. Louis | 51,000 | 60,000 | 107,090 |
| TOTAL | $2,335,275 | $2,413,870 | $3,610,965 |
| SALINE COUNTY | | | |
| Colonial Amusement Co., Harrisburg | $17,400 | $18,500 | --- |
| Egyptian Abstract Co., Harrisburg | --- | --- | $405 |
| Eldorado Amusement Co., Harrisburg | 22,490 | 22,490 | --- |
| Eldorado Water Co., Eldorado | 6,500 | --- | 425 |
| Grand Enterprises, Inc., Harrisburg | --- | --- | 555 |
| Hardin Minerals Inc., Harrisburg | --- | --- | 890 |
| Harper Motor Co., Harrisburg | --- | --- | 375 |

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| SANGAMON COUNTY (Continued) | | | |
| Kerasotes Bros. Theatres, Inc., Springfield | $930 | $1,075 | $370 |
| Keys, Alvin S., & Co., Springfield | 410 | 650 | 440 |
| Keystone, Inc. of Springfield, Springfield | --- | 1,850 | 1,850 |
| Library Apartment Bldg. Corp., Springfield | --- | --- | 4,815 |
| Lincoln Battery Co., Springfield | --- | --- | 4,440 |
| Lindburg, Russell S., Inc., Springfield | --- | --- | 5,550 |
| Main Motor Service, Inc., Springfield | --- | 575 | --- |
| Matheny & Co., Springfield | --- | --- | 145 |
| May Agency, Springfield | --- | 325 | 100 |
| Mid-West Fluorspar Co., Springfield | --- | --- | 100 |
| Motor Finance Co., Springfield | --- | 9,490 | 8,780 |
| National Aid Life, Springfield | 1,010 | --- | --- |
| O'Connor Construction Co., Springfield | 6,870 | 19,600 | 5,336 |
| Orlove & Co., Inc., Springfield | 1,290 | --- | 5,550 |
| Panhandle Illinois Pipe Line Co., Glenarm | --- | --- | 117,075 |
| Paris Cleaners & Furriers, Inc., Springfield | 160 | 375 | 720 |
| Personal Loan & Finance Co., Springfield | 1,270 | --- | --- |
| Physicians & Surgeons Information Exchange, Springfield | --- | --- | 370 |
| Pierik, Hunt & Westerfield, Inc., Springfield | 1,210 | 350 | --- |
| Prairie State Motor Freight Co., Springfield | 310 | --- | --- |
| Public Loan Corp. of Springfield, Springfield | 4,160 | 6,240 | 6,240 |
| Ridgely Farmers Safe Deposit Co., Springfield | --- | --- | 370 |
| Sangamon Construction Co., Springfield | 10,550 | 3,175 | 8,895 |
| Sangamon County Abstract Co., Springfield | 910 | 1,000 | 1,320 |
| Service Loan Co., Springfield | 3,700 | 3,700 | 3,700 |
| Silver Spray Oils Co., Springfield | 380 | 150 | 1,480 |
| Sirdevan Chemical & Engineering Co., Inc., Springfield | 360 | 175 | 205 |
| Southern Finance Co., Inc., Springfield | --- | --- | 7,400 |
| Springfield Auto Supply Co., Springfield | --- | --- | 1,945 |
| Springfield Boat Co., Inc., Springfield | --- | --- | 2,960 |
| Springfield Checker Cab Co., Springfield | --- | --- | 1,030 |
| Springfield Clay Products Co., Springfield | --- | --- | 3,360 |
| Springfield Credit Bureau, Inc., Springfield | --- | --- | 1,030 |
| Springfield Finance & Thrift Co., Springfield | 5,210 | 5,100 | 8,580 |
| Springfield Home Finance Corp., Springfield | 9,250 | 9,250 | 9,250 |
| Springfield Milk Bottle Exchange, Springfield | --- | --- | 1,295 |
| Springfield Red Cab Co., Springfield | --- | --- | 370 |
| Springfield Sunshine Laundry, Springfield | --- | 2,825 | 3,330 |
| Springfield Taylorville Bus Line, Springfield | --- | --- | 3,700 |
| Springfield Tire & Battery Co., Springfield | --- | --- | 2,110 |
| Springfield Transportation Co., Springfield | --- | --- | 41,150 |
| Standard Underwriters & Security Co., Springfield | --- | --- | 130 |
| Taxes, Inc., Springfield | --- | 10,325 | 7,550 |
| Terre Haute & Western Bus Line Co., Springfield | 3,700 | 3,700 | 3,700 |
| Thrift Loan Corp. of Springfield, Springfield | 2,030 | 2,175 | 2,760 |
| Troxell-Kikendall & Co., Springfield | 540 | 1,675 | 1,885 |
| Van Nattan Hardware Co., Springfield | --- | --- | 9,250 |
| W. C. B. S., Inc., Springfield | 1,350 | 650 | 850 |
| W. T. A. X., Inc., Springfield | --- | 600 | 260 |
| TOTAL | $105,280 | $230,145 | $610,201 |

| | 1935 | 1936 | 1937 |
|---|---|---|---|
| SALINE COUNTY (Continued) | | | |
| Harrisburg Broadcasting Co., Harrisburg | $340 | $575 | $1,250 |
| Harrisburg Standard Electric Corp., Harrisburg | --- | --- | 7,400 |
| Marietta Oil Co., Inc., Harrisburg | --- | --- | 1,200 |
| Murphy, Davenport and Lee, Inc., Harrisburg | 320 | $600 | 1,025 |
| Parker Grain and Timber Co., Harrisburg | --- | --- | 250 |
| Saline Bus Line, Inc., Eldorado | 250 | 525 | --- |
| Saline Co. Credit Bureau, Inc., Harrisburg | --- | --- | 125 |
| Saline Motor Co., Harrisburg | --- | --- | 1,350 |
| Southern Ill. Agency, Inc., Harrisburg | --- | --- | 1,305 |
| TOTAL | $47,300 | $42,690 | $16,555 |
| SANGAMON COUNTY | | | |
| Abstract and Title Co. of Sangamon Co., Springfield | $450 | --- | $50 |
| Ace Machine and Welding Co., Springfield | --- | --- | 60 |
| American Life Finance Co., Springfield | 3,340 | $18,500 | --- |
| American Loan Co., Springfield | 1,850 | --- | 1,850 |
| Asphalt Sales and Contracting Co., Springfield | 1,320 | 1,400 | 1,640 |
| Associated Adjustment Bureau, Inc., Springfield | --- | --- | 160 |
| **Barker**, Goldman Lubin Co., Springfield | 1,960 | --- | 3,700 |
| Ben Hur Construction, Springfield | 1,790 | 3,600 | 2,190 |
| Bisch, Charles T., and Son, Inc., Springfield | 1,650 | 1,875 | 2,005 |
| Bunn Investment Co., Springfield | --- | 50,000 | 178,815 |
| Capitol Agency Co., Springfield | --- | --- | 25,715 |
| Capitol Freight Lines, Ltd., Springfield | --- | 5,750 | 5,585 |
| Carter, Carl, Inc., Springfield | --- | --- | 1,625 |
| Central Pipe Line Co., Glenarm | 1,850 | 1,850 | 2,125 |
| Chicago St. Louis Transfer Co., Springfield | 4,400 | --- | --- |
| Clear Lake Sand and Gravel Co., Springfield | --- | 1,050 | --- |
| Coe, S. W., and Co., Springfield | 6,620 | 5,575 | 17,725 |
| Community Loan and Finance Corp., Springfield | 1,320 | 950 | 1,330 |
| Davenports, Inc., Pawnee | --- | --- | 365 |
| Democratic Historical Assn., Inc., Springfield | --- | --- | 1,250 |
| Dixon-Bretcher Co., Inc., Springfield | 4,200 | 6,850 | 1,640 |
| Drake Agency, Inc., Springfield | --- | --- | 55 |
| Ellinger and Kunz, Inc., Springfield | --- | 2,775 | 7,400 |
| Evans Construction Co., Springfield | --- | --- | 1,650 |
| Frisina Amusement Co., Springfield | --- | --- | 290 |
| **Funkhauser** -Smith, Inc., Springfield | 190 | 425 | 220 |
| Galesburg City Lines, Inc., Springfield | --- | --- | 3,790 |
| Grant Tire Co., Springfield | --- | --- | 715 |
| Home and Auto Loan Co., Springfield | 4,210 | 2,675 | 1,785 |
| Illini Motor Co., Springfield | --- | --- | 7,400 |
| Illinois Business College, Springfield | --- | --- | 240 |
| Illinois Casualty, Springfield | ---- | 18,165 | --- |
| Illinois National Casualty, Springfield | 5,520 | 13,700 | 12,030 |
| **Illinois Transit** Lines, Inc., Springfield | --- | 4,900 | **9,395** |
| Independent Toll Clearing Co., Springfield | --- | --- | 140 |
| Ingels Machine Shop, Inc., Springfield | --- | --- | 1,665 |
| Joliet City Lines, Inc., Springfield | 5,550 | --- | --- |
| Joliet Gravel Co., Springfield | --- | --- | 13,710 |
| Joyce Bros. Contracting Co., Springfield | 3,460 | 5,075 | 10,140 |

| | 1935 | 1936 | 1937 |
|---|---|---|---|
| SCHUYLER COUNTY | | | |
| Rodewald and Dyson Securities Co., Rushville | $240 | $250 | $250 |
| Rushville Hotel Co., Rushville | --- | --- | 150 |
| TOTAL | $240 | $250 | $400 |
| SCOTT COUNTY | | | |
| Glasgow Electric Co., Glasgow | --- | $1,875 | $1,250 |
| McLaughlin Mining Co., Alsey | --- | --- | 100 |
| Scott Co., Finance Co., Winchester | --- | --- | 6,925 |
| Watt Construction Co., The, Winchester | $14,800 | 675 | 625 |
| TOTAL | $14,800 | $2,550 | $8,900 |
| SHELBY COUNTY | | | |
| **Downs** Chevrolet Co., Shelbyville | --- | --- | $1,070 |
| Holland Township Phone Co., Mode | --- | --- | 555 |
| Moweaqua Home Telephone Co., Moweaqua | --- | --- | **150** |
| Oconee Telephone Co., Oconee | --- | --- | **740** |
| Shelby Co. Fair Assn., Shelbyville | --- | --- | 6,585 |
| TOTAL | --- | --- | $9,100 |
| STARK COUNTY | | | |
| Dewey Griffith Agency, Inc., Toulon | --- | --- | $185 |
| TCTAL | --- | --- | $185 |
| STEPHENSON COUNTY | | | |
| Coach Corp. of Freeport, Freeport | --- | $2,825 | $3,975 |
| Economy Agency Co., Freeport | $420 | 250 | --- |
| Economy Auto Ins. Co., Freeport | 39,780 | 12,185 | 42,375 |
| Freeport Machine Works, Inc., Freeport | --- | --- | 2,350 |
| Freeport Motor Casualty, Freeport | --- | 8,075 | 11,990 |
| Freeport Nash Sales, Inc., Freeport | --- | --- | 370 |
| Freeport Securities Co., Freeport | 2,380 | --- | 150 |
| Freeport Thrift Co., Freeport | 4,760 | 6,800 | **4,315** |
| General Agency Corp., Freeport | 7,350 | 8,625 | 2,625 |
| **Gund, Graham** Co., Freeport | 6,260 | --- | --- |
| Hildreth C. F., Freeport | --- | --- | 1,675 |
| Hi-Way Hotel, Freeport | --- | 4,810 | **4,810** |
| Howardsville Telephone Co., Lena | --- | --- | 925 |
| Illinois Adjustment Finance Co., Freeport | 1,220 | 400 | 500 |
| Inland Finance Corp., Freeport | --- | --- | 100 |
| Mid-West Agency Corp., The, Freeport | 925 | 900 | 695 |
| Noeske Bros. Motor Sales Corp., Freeport | 1,330 | 850 | 2,950 |
| North West Co., Freeport | 8,430 | 9,755 | 10,420 |
| Northwestern Telephone Co., Freeport | 76,880 | 88,430 | 97,780 |
| Oakland Cemetery Assn. of Freeport, Freeport | 680 | 950 | 500 |
| Riess Engineering and Sales Co., Freeport | 2,550 | **9,250** | --- |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| STEPHENSON COUNTY (Continued) | | | |
| Rock Grove Farmers Mutual Telephone Co., Rock Grove | --- | --- | $3,695 |
| Sanders, L., Auto Supply Co., Freeport | $270 | $675 | 1,850 |
| Service Transfer Co., Freeport | 380 | 475 | 250 |
| Shepley-Hayner Corp., Freeport | --- | --- | 600 |
| Shindle Motors, Inc., Freeport | --- | 3,375 | 5,150 |
| Stephenson County Abstract Co., Freeport | 8,140 | 4,925 | 4,920 |
| Vann Chevrolet Co., Freeport | 560 | 4,625 | 2,450 |
| Waddams Grove Telephone Co., Waddams Grove | --- | 1,295 | --- |
| TOTAL | $162,315 | $169,475 | $207,420 |
| TAZEWELL COUNTY | | | |
| Armory Hall Co., Delavan | --- | --- | $925 |
| Chillicothe Gravel Co., East Peoria | --- | --- | 370 |
| Conaghan Motor Co., Pekin | --- | --- | 1,110 |
| Deer Creek Telephone Co., Deer Creek | --- | --- | 100 |
| Farmers Automobile Securities Corp., Pekin | --- | --- | 7,875 |
| Home Laundry of Pekin., Pekin | $1,050 | $150 | 150 |
| Illinois River Packet Co., Inc., Pekin | --- | --- | 9,250 |
| Jansen and Schaefer, Pekin | --- | --- | 3,760 |
| Lake View Cemetery Assn., Pekin | 1,090 | 850 | 100 |
| Middle States Telephone Co. of Illinois., Pekin | 105,920 | 98,640 | 79,500 |
| Mid State Theatres, Inc., East Peoria | --- | --- | 925 |
| Pekin Auto Body Co., Inc., Pekin | --- | --- | 3,425 |
| Pekin Water Works Co., Pekin | 7,290 | 3,620 | 2,900 |
| Roy's, Inc., East Peoria | --- | 1,850 | 1,850 |
| South Pekin and Pekin Bus and Transfer Co., Pekin | --- | 5,550 | 5,550 |
| Springer, B. F., Inc., East Peoria | --- | --- | 1,195 |
| Superior Refining Co., a Corp., Morton | 920 | 925 | --- |
| Super Power Co. of Illinois, Pekin | 889,060 | 1,023,960 | 2,975,055 |
| Tank Car Oil Co., Inc., East Peoria | --- | --- | 1,110 |
| Tazewell County Title and Abstract Co., Pekin | 200 | 225 | 425 |
| Tazewell Farm Bureau Service Co., Pekin | --- | --- | 370 |
| Turner-Hudnut Grain Co., Pekin | 300 | --- | --- |
| Watkins Motor Corp., East Peoria | --- | --- | 2,400 |
| TOTAL | $1,005,830 | $1,135,770 | $3,098,345 |
| UNION COUNTY | | | |
| Anna Fruit Growers Assn., Anna | --- | --- | $3,700 |
| Dongola Growers Produce Co., Dongola | $810 | --- | 675 |
| East Side Apartments Bldg. Corp., Anna | 1,990 | --- | --- |
| Illinois Southern Motor Express, Inc., Anna | --- | 5,550 | --- |
| TOTAL | $2,800 | $5,550 | $4,375 |
| VERMILLION COUNTY | | | |
| B. and M. Amusement Corp., Danville | --- | --- | $2,875 |
| Barkman Chevrolet Sales Co., Danville | --- | --- | 2,290 |
| Bee Line Transit Corp., Westville | --- | $1,850 | 2,250 |
| WASHINGTON COUNTY | | | |
| Beaver Bond Telephone Co., Addieville | --- | --- | $495 |
| Dixie Greyhound Lines Inc., of Illinois, Ashley | --- | $1,300 | 10,610 |
| Kirshhoefer Motor Co., Nashville | --- | --- | 2,125 |
| Okaw Commercial Telephone Co., Okawville | $740 | 425 | 275 |
| Washington County Abstract Co., Nashville | 620 | 660 | 660 |
| TOTAL | $1,360 | $2,385 | $14,165 |
| WAYNE COUNTY | | | |
| Dealers Discount Corp., Fairfield | --- | $2,350 | $5,025 |
| Fairfield Motor Co., Fairfield | --- | --- | 25,900 |
| Haefele Terrill and Co., Fairfield | --- | --- | 3,515 |
| Hamilton County Land Co., Fairfield | --- | --- | 370 |
| Peoples Telephone Co. of Southern Ill., Rinard | --- | --- | 7,400 |
| Pitner and Barnes, Inc., Fairfield | --- | 2,775 | 2,775 |
| Wayne City Utilities Co., Wayne City | 2,820 | --- | 125 |
| Wayne County Limestone Co., Fairfield | --- | --- | 3,700 |
| TOTAL | $2,820 | $5,125 | $48,810 |
| WHITE COUNTY | | | |
| Crossville Telephone Co., Crossville | $2,890 | $1,900 | $1,245 |
| Dougherty Implement Co., Carmi | --- | --- | 5,800 |
| Farm Lands Inc., Carmi | --- | 370 | 370 |
| Illinois Loan and Finance Co., Carmi | 1,110 | 740 | 740 |
| National Builders Inc., Grayville | --- | --- | 925 |
| Strand Theatres Co., Carmi | --- | 925 | 925 |
| White County Abstract Co., Carmi | 100 | 100 | 325 |
| TOTAL | $4,100 | $4,035 | $10,330 |
| WHITESIDE COUNTY | | | |
| Albany Telephone Co., Albany | --- | $2,100 | --- |
| Annabelle-Ray Corp., Sterling | --- | 150 | --- |
| Crescent Telephone Co., Erie | --- | --- | $100 |
| Mathey Chevrolet Co., Sterling | --- | --- | 7,325 |
| Matthews Bros. Construction Co., Erie | $10,740 | --- | 3,150 |
| Morrison Capital Theatre Bldg., Morrison | --- | 1,000 | 3,775 |
| Morrison Telephone Co., Morrison | --- | 5,175 | 9,480 |
| Sterling Sales, Inc., Sterling | --- | 300 | 450 |
| Sterling Public Finance Corp., Sterling | 7,250 | 9,135 | --- |
| Tampico Farmers Mutual Telephone., Tampico | 1,600 | --- | 1,100 |
| TOTAL | $19,590 | $17,860 | $25,380 |
| WILL COUNTY | | | |
| Auditorium Club, Inc., Monee | --- | --- | $775 |
| Automatic Heat and Air Conditioning Corp., Joliet | --- | $325 | --- |
| Automatic Heat and Power Co., Joliet | $5,550 | --- | --- |
| Baumgartner and Co., Frankfort | --- | --- | 3,700 |

| VERMILLION COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Bowen Motors, Inc., Danville | --- | --- | $100 |
| Bredehoft & Ball, Inc., Danville | --- | --- | 8,175 |
| Carson-Payson Co., Danville | --- | --- | 850 |
| Central Illinois Hotel Co., Danville | --- | --- | 1,850 |
| Central Opera House, Hoopeston | --- | --- | 5,550 |
| Central Power & Light Corp., Catlin | $1,980 | $5,100 | 2,795 |
| Cheneyville Telephone Co., Cheneyville | 730 | --- | --- |
| Clark, T. L., Truck Co., Georgetown | --- | --- | 3,700 |
| Danville Greenwood Cemetery Ass'n., Danville | --- | --- | 1,365 |
| Danville Mortgage Co., Danville | 2,220 | --- | --- |
| Danville Mortuary Service, Inc., Danville | --- | 3,700 | 3,700 |
| Danville Tent & Awning Co., Danville | --- | --- | 1,040 |
| Danville Union Stock Yards, Inc., Danville | --- | --- | 300 |
| Hall Freight Lines, Inc., Danville | --- | --- | 1,125 |
| Hoopeston Ice & Cold Storage Co., Hoopeston | --- | --- | 4,735 |
| Leathers Co., The, Danville | --- | --- | 370 |
| Marlatt Battery & Manufacturing Co., Danville | --- | --- | 375 |
| Model Star Laundry, Danville | --- | --- | 250 |
| Moore, R. H., & Co., Inc., Danville | 480 | --- | --- |
| Noble Motor Co., The, Danville | 1,040 | 1,450 | --- |
| Phillips Laundry Co., Danville | --- | --- | 925 |
| Rehn Live Stock Co., Rossville | --- | --- | 3,700 |
| Smith Motor Sales, Inc., Danville | --- | 175 | --- |
| Southern Mining Co., Danville | --- | --- | 55,500 |
| Steiger, A., Fur Shop, Inc., Danville | --- | --- | 250 |
| Swallow Coach Lines, Inc., Danville | 1,570 | 525 | 1,325 |
| Tivoli Theatre Co. of Danville, Danville | --- | --- | 3,470 |
| Vawter-Steely Corp., Danville | --- | --- | 500 |
| Vermilion County Abstract Co., Danville | 2,530 | 400 | 2,775 |
| Vermilion County Agency, The, Danville | 670 | 700 | 925 |
| TOTAL | $11,220 | $13,900 | $113,065 |
| **WABASH COUNTY** | | | |
| Highland Memorial Cemetery Co., Mt. Carmel | --- | $300 | $450 |
| International Door Co., Mt. Carmel | --- | 150 | --- |
| International Revolving Door Co., Mt. Carmel | --- | 1,775 | 2,850 |
| Keyser Motor Co., Inc., Mt. Carmel | $1,040 | 1,400 | 1,650 |
| Light, E. G., Co., Allendale | 3,640 | 3,650 | 300 |
| Mount Carmel Public Utility & Service Co., | 12,690 | 11,150 | 16,515 |
| TOTAL | $17,370 | $18,425 | $21,765 |
| **WARREN COUNTY** | | | |
| Bruner-Quinby Agency, Inc., Monmouth | $1,070 | $250 | --- |
| Kissinger's Agency, Inc., Monmouth | 200 | 150 | $375 |
| Moffat, D. W., & Co., Inc., Monmouth | --- | --- | 2,960 |
| Monmouth Theatre Co., Monmouth | --- | --- | 4,675 |
| TOTAL | $1,270 | $400 | $8,010 |

| WILL COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Belvidere Steam Corp., Joliet | --- | --- | $445 |
| Byers Motor Sales, Inc., Joliet | --- | $1,110 | --- |
| City Express & Transfer Co., Joliet | $860 | 275 | 555 |
| Elmhurst Cemetery Co. of Joliet, Joliet | --- | --- | 4,150 |
| Federal Roofing & Fuel Co., Inc., Joliet | 370 | 370 | --- |
| Felman Building Corp., Joliet | --- | --- | 4,025 |
| Felman Investment Co., Joliet | 6,000 | --- | 16,300 |
| First Safe Deposit Co., Lockport | --- | 2,025 | 550 |
| Hicks-Matson Agency, Inc., Joliet | 760 | 1,600 | 1,125 |
| Illinois Securities Co., Joliet | --- | --- | 3,500 |
| Investment Finance Co., Inc., Joliet | 560 | 600 | 695 |
| Joliet Collection Agency, Inc., Joliet | 190 | 200 | 370 |
| Joliet Conservatory of Music & Dramatic Art, Joliet | --- | --- | 125 |
| Joliet Construction & Engineering Co., Joliet | --- | 7,400 | 7,400 |
| Joliet Financial Service Corp., Joliet | 3,660 | 3,725 | 3,475 |
| Joliet Garage Bldg. Co., Joliet | --- | --- | 1,675 |
| Joliet Motor Sales, Joliet | 900 | 3,000 | 7,275 |
| Joliet Rent-a-Car System, Joliet | 100 | --- | --- |
| Joliet Theatre Operating Co., Joliet | --- | --- | 9,250 |
| Joliet Title & Guarantee Co., Joliet | 18,500 | --- | 100 |
| Joliet Transfer Co., Joliet | --- | --- | 5,550 |
| Joliet Warehouse & Transfer Co., Joliet | 1,910 | 1,050 | 1,325 |
| Lincoln Fields Jockey Club, Inc., Crete | 32,910 | --- | --- |
| Lockport Motor Co., Lockport | --- | --- | 1,740 |
| Louis Joliet Finance Corp., Joliet | --- | --- | 3,700 |
| Manhattan Telephone Co., Manhattan | --- | --- | 1,850 |
| McCarthy Asphalt Corp., Lockport | --- | --- | 9,250 |
| Meyer, E. F., Fur & Storage, Joliet | --- | --- | 3,015 |
| Model Cleaning & Laundry Co., Joliet | 1,390 | 925 | 925 |
| Modern Homes, Inc., Joliet | --- | --- | 370 |
| Mollan Realty Co., Joliet | --- | 400 | 150 |
| Oriental Cleaners & Dyers, Joliet | 100 | --- | 1,850 |
| Rendel Radiator & Body Co., Joliet | --- | --- | 1,500 |
| Sanders Bros. Broadcasting Station, Joliet | 9,250 | 9,250 | 9,250 |
| Sanders Inc., Joliet | --- | --- | 14,800 |
| Schiek Motor Express, Inc., Joliet | --- | 370 | 370 |
| Seely, Richard Foundry Co., Joliet | --- | --- | 350 |
| Service Shoe Rebuilders, Inc., Joliet | --- | --- | 200 |
| Shepley Motor Express, Inc., Joliet | --- | --- | 1,700 |
| Shreve Realty Co., Joliet | --- | 170 | --- |
| Stassen, Emil H., Agency, Inc., Joliet | --- | --- | 125 |
| Stephen, Oscar J., Agency, Inc., Joliet | --- | --- | 865 |
| Supreme Radiator & Body Co., Joliet | --- | --- | 1,850 |
| Union Coal Transfer & Warehouse Co., Joliet | --- | --- | 135 |
| Vance, Richard B., & Co., Joliet | --- | --- | 975 |
| W. C. L. S., Inc., Joliet | --- | 1,850 | 475 |
| Waterway Fuel & Dock Corp., Joliet | --- | --- | 370 |
| Western United Corp., Lockport | 20,520 | --- | --- |
| Western United Gas & Electric Co., Lockport | 4,482,440 | 4,706,560 | 5,862,680 |
| Will County Cleaners & Dyers, Joliet | --- | --- | 75 |
| Will County Loan Co., Joliet | --- | 1,725 | 4,450 |
| Will County Milk Dealers Bottle Exchange, Inc., Joliet | 170 | 325 | 375 |
| Will County Title Co., Joliet | --- | 3,040 | 6,700 |
| Wilmington Pure Milk Producers, Wilmington | 790 | --- | 125 |

LIST OF CORPORATIONS ASSESSED ON CAPITAL STOCK BY THE TAX COMMISSION FOR THE ASSESSMENT YEARS 1935, 1936, AND 1937

| Name of Corporation and Where Taxed | Net Assessment | | |
|---|---|---|---|
| | 1935 | 1936 | 1937 |
| WILL COUNTY (Continued) | | | |
| Woodruff Safe Deposit Co., Joliet | --- | --- | $3,700 |
| Zinser-Backstrom Co., Joliet | --- | --- | 205 |
| TOTAL | $4,586,930 | $4,746,295 | $6,006,490 |
| WILLIAMSON COUNTY | | | |
| Brown Motor Sales Co., Herrin | --- | --- | $3,135 |
| Consol Power Co., Herring | $3,000 | $4,050 | 5,100 |
| Dungey and **Cochran Construction** Co., Marion | --- | --- | 23,310 |
| Egyptian Contracting Co., Herrin | 6,950 | 5,550 | 5,550 |
| **Enfield Home** Oil Co., Marion | --- | --- | 2,370 |
| Grand Opera Co., Herrin | --- | --- | 7,400 |
| Harrisburg Home Oil Co., Marion | --- | --- | 4,440 |
| Hathaway and Co., Johnson City | --- | --- | 185 |
| Herrin Hotel Co., Herrin | --- | --- | 18,100 |
| Herrin Motor Co., Herrin | --- | --- | 525 |
| Hill Funeral Home, Inc., Carterville | --- | --- | 3,700 |
| Marion Water Co., Marion | 6,650 | 18,550 | 30,375 |
| **Marlow's Amusement Corp., Herrin** | --- | --- | 3,700 |
| Marlow's Park Corp., Herrin | --- | --- | 7,400 |
| **Mitchell Contracting Co., Herrin** | --- | 1,850 | 1,850 |
| Murphysboro Opera Co., Marion | --- | --- | 7,400 |
| Rogers Mineral Co., Marion | --- | --- | 555 |
| Union Agency Co., Marion | 380 | --- | --- |
| TOTAL | $16,980 | $30,000 | $125,095 |
| WINNEBAGO COUNTY | | | |
| Administrations Co., Rockford | --- | $175 | $50 |
| American Employees Assn., Inc., Rockford | --- | --- | 370 |
| Anderson Sand and Gravel Co., Rockford | --- | --- | 3,700 |
| Arlington Memorial Park Assn., Rockford | $160 | 500 | 215 |
| **Bartlett, A. L., Co., Rockford** | --- | --- | 410 |
| Blackhawk Pontiac Sales, Inc., Rockford | --- | --- | 175 |
| **Bowman, J. A., Co., Rockford** | 1,850 | --- | --- |
| **Broadway Assn. Management Corp., Rockford** | 130 | --- | 370 |
| Broadway Electric Co., Rockford | --- | --- | 300 |
| Burchett Studio, Inc., Rockford | --- | --- | 1,100 |
| Butler and Son of Rockford, Ill., Rockford | 390 | --- | --- |
| Camlin Bldg. Corp., Rockford | --- | --- | 250 |
| Camlin, John H., Co., Rockford | 3,700 | 150 | 1,415 |
| **Carrico and Wilgus, Inc., Rockford** | --- | --- | 150 |
| Central Garage and Auto Service, Inc., Rockford | --- | 950 | 3,700 |
| Central Illinois Electric and Gas Co., Rockford | 488,400 | 591,760 | 763,200 |
| City Mortgage Co., Inc., Rockford | 1,540 | 2,550 | 3,300 |
| Clark Motor Co., Rockford | --- | 1,550 | 6,195 |
| Columbus Club of Rockford, Rockford | --- | --- | 6,660 |
| Commercial Assn. Mortgage Co., Rockford | --- | --- | 1,915 |
| Commercial Collection Co., Rockford | --- | 825 | 750 |
| Culver, Harry, Inc., Rockford | --- | --- | 285 |
| Duncan-Marks Optical Co., Rockford | --- | --- | 260 |
| Eclipse Fuel Engineering Co., Rockford | --- | --- | 12,950 |
| Farmers New Era Telephone Co., Rockford | --- | --- | 7,950 |
| WINNEBAGO COUNTY (Continued) | | | |
| Knox Motor Service, Cherry Valley | $2,430 | $750 | $775 |
| L. G. P. Corp., Rockford | --- | 175 | 26,070 |
| Lagerstrom, Carl A., Realty Co., Inc., Rockford | 470 | 550 | 260 |
| Long and Culhane, Inc., Rockford | 950 | 400 | --- |
| Lorden Storage Co., Rockford | 1,850 | --- | --- |
| Lundin and Grip, Inc., Rockford | --- | --- | 505 |
| M. and J. Bldg. Corp., Rockford | --- | --- | 7,780 |
| Mendelssohn Bldg. Corp., Rockford | --- | --- | 195 |
| Miller, Sautee Co., Rockford | --- | --- | 395 |
| Mork Sales Corp., S. Beloit | --- | --- | 205 |
| Nash Illinois Co., Rockford | --- | --- | 3,295 |
| New LaFayette Hotel Co., Rockford | --- | --- | 145 |
| New Milford Telephone Co., Rockford | --- | --- | 1,095 |
| North Main Street Bldg. Corp., Rockford | --- | --- | 7,345 |
| Northern Brokerage Co., Rockford | --- | --- | 120 |
| **Northern Charter Coach Co., Rockford** | --- | --- | 370 |
| Northern Illinois Freight Lines, Rockford | --- | --- | 255 |
| Northern Illinois Mortgage Co., Rockford | 8,770 | 7,025 | 670 |
| Olson, Joseph, Inc., Rockford | 2,060 | 1,975 | 370 |
| Palace Amusement Co., Rockford | --- | --- | 310 |
| Parson, W. W., Agency, Rockford | 1,200 | --- | --- |
| Patten Co., Rockford | --- | --- | 370 |
| Pearce, Frank S., Co., Rockford | 1,320 | 1,050 | 1,805 |
| Peoria Rockford Bus Co., Rockford | --- | 1,110 | 3,400 |
| Pierce, C. A., Inc., Rockford | --- | --- | 100 |
| Recht **Froelich** Chevrolet Co., Rockford | --- | --- | 185 |
| Reeder Cleaners, Inc., Rockford | --- | --- | 1,480 |
| Rockford Bonton Cleaners, Inc., Rockford | 1,110 | --- | --- |
| Rockford Broadcasters, Inc., Rockford | --- | --- | 16,545 |
| Rockford Car Loading and Distributing Co., Rockford | 130 | --- | --- |
| Rockford Finance and Thrift Co., Rockford | 6,030 | 22,675 | 35,915 |
| Rockford Graphic Arts, Inc., Rockford | --- | --- | 1,850 |
| Rockford Mausoleum Co., Rockford | 4,630 | --- | --- |
| Rockford Memorial Park Assn., Rockford | 3,120 | --- | --- |
| Rockford Motor Service, Inc., Rockford | 4,740 | 4,875 | 3,420 |
| Rockford Poster Advertising Co., Rockford | 3,200 | 960 | 3,335 |
| Rockford Realty Sales Co., Rockford | 3,700 | 3,700 | 3,700 |
| Rockford Silver **Black Fox and** Fur Farms, Inc., Rockford | --- | --- | 3,950 |
| Rockford Storage Co., Rockford | --- | --- | 395 |
| Rockford Syndicate Bldg. Corp. Rockford | --- | --- | 150 |
| Rockford Typewriter Service Co., Rockford | --- | --- | 420 |
| Rockford Universal Electric Co., Rockford | --- | 150 | --- |
| Rockford Van Orman Hotel Co., Rockford | 9,480 | 150 | 640 |
| Rockford Water Power Co., Rockford | --- | --- | 18,500 |
| Scandroli Construction Co., Rockford | 550 | 370 | 370 |
| Schroms, Inc., Rockford | --- | --- | 5,550 |
| Service Cab Co., Rockford | --- | --- | 370 |
| Sjostrom and Sons, Inc., Rockford | 1,550 | 2,450 | 2,820 |
| Skandia Real Estate Co., Rockford | --- | --- | 135 |
| Smith and Swords Bldg. Corp., Rockford | --- | --- | 200 |
| S. Beloit Water Gas and Electric Co., S. Beloit | 63,730 | 66,660 | 38,775 |
| Stromberg Studios, Inc., Rockford | --- | --- | 180 |

| WINNEBAGO COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Ferguson Construction Co., Rockford | $2,410 | $3,525 | $3,330 |
| Fitz & Trefz, Inc., Rockford | 730 | --- | 11,100 |
| Forest City Mortgage Co., Rockford | 37,000 | 37,000 | --- |
| Forest City Underwriters, Rockford | 1,270 | 4,525 | --- |
| Globe Feed Co., Inc., Rockford | --- | 425 | --- |
| Gullin & Bois, Inc., Rockford | 510 | --- | --- |
| Hallstrom, J. S., Insurance Agency, Inc., Rockford | 540 | 400 | 1,005 |
| Hannah Properties, Inc., Rockford | --- | 725 | --- |
| Hawkinson, Martin, Co., Rockford | --- | --- | 6,225 |
| Holland Ferguson & Co., Rockford | 6,930 | 5,500 | 6,245 |
| Hutchins, Dell Motors, Inc., Rockford | 5,550 | --- | --- |
| Illinois Mutual Telephone Co., Seward | 100 | 725 | --- |
| Illinois National Safe Deposit Co., Rockford | 460 | 625 | 740 |
| Illinois Painting Co., Rockford | 620 | 925 | --- |
| Independence Preston Bldg. Corp., Rockford | 5,550 | --- | --- |
| J. & C. Bldg. Corp., Rockford | 2,740 | --- | 515 |
| Jackson-Keye Agency, Inc., Rockford | --- | --- | 345 |
| Jilbert & Co., Inc., Rockford | --- | 3,700 | 4,070 |
| Johnson-Goodwill-Allen, Inc., Rockford | --- | --- | 3,070 |

| WINNEBAGO COUNTY (Continued) | 1935 | 1936 | 1937 |
|---|---|---|---|
| Swords Co., Rockford | --- | --- | $370 |
| Swords Electric Co., Rockford | --- | --- | 370 |
| Third Securities Corp., Rockford | $5,610 | $5,400 | 3,960 |
| United Cab & Drive Yourself, Inc., Rockford | 2,570 | 2,425 | 2,965 |
| White Bear Cleaners & Dyers, Inc., Rockford | 950 | --- | 695 |
| Windsor Apartments, Inc., Rockford | --- | --- | 160 |
| Winnebago County Fair Ass'n., Inc., Pecatonica | --- | --- | 3,700 |
| Winnebago County Telephone Co., Rockford | --- | --- | 4,400 |
| Winnebago Realty & Loan Co., Rockford | --- | --- | 665 |
| TOTAL | $690,730 | $779,385 | $1,064,320 |
| WOODFORD COUNTY | | | |
| El Paso Telephone Co., El Paso | $890 | $1,425 | $1,575 |
| Eureka Telephone Co., Eureka | --- | 1,400 | 2,300 |
| Illinois Valley Co., El Paso | --- | --- | 1,075 |
| Woodford County Abstract & Title Eureka | --- | --- | 1,075 |
| TOTAL | $890 | $2,825 | $6,025 |

# INDEX

**All references are to pages. Italic type indicates tables or charts. Court decisions are listed under the heading, "Cases cited." The names of individual railroads are listed under the heading, "Railroads assessed in Illinois".**

Abstract of assessments: information reported, 97; sources of, 97; table explained, 97.

Acreage: accuracy of data on, 98; significance of valuation, 98.

Assessed valuations: (see also Capital stock and Railroads, by Tax Commission); aggregate for 1935, 4, *280*; aggregate for 1936, *282;* 1873-1936, *272-73;* all property, by counties, 1935-1936, *279-82*, as measure for apportionment of State funds, 5; trend of, 1839-1936, *275-77*.

Assessment districts, number of, 4.

Assessment ratio: (see also Illinois Local Finance Survey, Peoria County reassessment, and Madison County reassessment proceedings); data for, gathered by, 15; determination of, reference to, 7; rules for gathering, 31; scope of, 15.

Assessments: (see also Illinois Local Finance Survey); abstract of, *100-34;* motor vehicles, 41; state and local, by counties, *279-82*.

Assessors: meetings with, 1935, 1, 5-7; meetings with, 1936, 18, 19.

Assessors' books: entries in, 97; preparation of, 97.

Assessors' Manual: first published, 1; purposes served by, 8; supplement issued, 18.

Automobiles: assessed value of, by counties, *100-34*.

Banks: assessments against, *100-34*.

Bardelmeier, E. C.: member Madison County fact-finding committee, 30, 31.

Bates road tests, 76, 77, 79.

Blanket reductions: effect of, on tax roll, 135; reason for, 135; relationship to tax bill, 135; relationship of tax limits, 135.

Boards of review: (see also Madison County reassessment proceedings and Peoria County reassessment); action of the Commission on exemptions by, 12; assessment of omitted property by, 135; changes made in assessed valuations by, *136-43;* Commission may empower to reconvene, 21; Commission meetings with, 1, 5-8, 19; Committee for preparation of forms for, note 1, 20; counties in attendance at meeting of, *6;* entering of revisions made by, 97; forms and schedules, 20.

Boggs, Joseph G.: member Madison County fact-finding committee, 30, 31.

Bonded indebtedness of local governments (see Illinois Local Finance Survey).

Brennen, C. M.: addresses local assessment officials, 19; assessor, 9; plat map by, *10*.

Brummel, Fred W.: addresses boards of review, 19.

Busses (see Trucks).

Capital stock assessments: assessed by Tax Commission, 12, 40, *256*, *265-66*, *272-73;* assessed locally, *100-34; 251-54*, *256;* by counties, *250-54*, *279-82;* cancelled after hearing, 40, *263-64;* compared in Cook County and Downstate, 257-58; distribution of according to amount, *259;* distribution of, by types of business, *360-64;* classification of businesses subject to, 258; corporations assessed, list of names and amounts, 285, *286-373;* final, *251-54*, *259-62*, *266*, *279-82;* hearings, number held, *263-64;* hearings, results of, 40, *263-64;* history of, *265-66;* number of corporations assessed by Tax Commission, 12, 40, *251-54*, *256*, *259-64*, *265-66;* number of corporations under jurisdiction of local assessor, *251-54;* penalties, number and amount of, *259-64;* percentage distribution of, between Cook County and Downstate, *256;* reductions after hearings, 40, *263-64;* returns filed, number of, 257-58, *259-64;* tentative assessments, number and amount, 40, *260-64;* trend of, 12, 40; types of business, percentage of total, *260;* when assessed, 285.

Car-line companies: bill for central assessment of, 3; local assessment of, reference to, 3-4.

Cases cited:

- Brashear Freight Lines Inc. et al. v. Hughes et al. p. 41.
- Clark v. Poor, 70.
- Hendrick v. Maryland, 53, 70.
- Interstate Busses Corp. v. Blodgett, 70.
- Interstate Transit, Inc. v. Lindsey, 70.
- Kane v. New Jersey, 53; 70.
- Liberty Highway Co. v. Michigan Public Utilities Commission, 70.
- Pullman's Palace Car Co. v. Pennsylvania, 48.
- Sproles v. Binford, 55, 84, 87.
- Sprout v. South Bend, 70.
- State ex rel Northern Transportation Co. v. Railroad Commission, 70.
- Stephenson v. Binford, 55.
- Union Tank Car Company v. McKnight, 20.

Castle, Stanley: represents Madison County Farm Bureau, 27, 30, 31.

Cattle, assessed value of, by counties, *100-34*.

Champion, William: member Madison County fact-finding committee, 30.

Coal rights: assessment of, *100-34;* board of review revisions by counties, *137*, *139*, *141*, *143*.

Cockelreas, V. L.: addresses local assessment officials, 19.

Collections (see Illinois Local Finance Survey, taxes collected).

Common motor carriers: (see also Gross receipts tax and Registration fees of), defined, 45; differential taxation of, 49, 53, 56, 57; fees in Illinois and other states, *54;* interstate taxation of, 70, 71; litigation of fees, 41, 61; special taxation of, in Illinois, 61; special taxation of, in other states, 67, *68;* subsidy of, 56, 57.

Conferences with local tax officials, programs of, 5, 7, 8, 18, 19.

Contract motor carriers: (see also Gross receipts tax and Registration fees of), defined, 45; differential taxation of, 49, 57; fees in Illinois and other states, *58;* interstate taxation of, 70, 71; litigation of fees, 41, 61; special taxation in Illinois, 61; special taxation of, in other states, 67, *68;* subsidy of, 56, 57.

Cook County: assessed value by local assessors, *103, 120, 136-37, 140-41, 272-73, 279, 281;* assessed value, by Tax Commission, 1873-1936, *272-73;* capital stock assessments, 40, *103, 120,* 250, *251-52,* 255, *256,* 257, 258, *259-61, 263,* 265, *266,* 279, *281;* lands, assessed value of, by classes, *103, 120;* list of corporations assessed on capital stock, *288-353;* lots, assessed value of, by classes, *103, 120;* personalty, assessed value of, by classes, *103, 120;* railroad property locally assessed, *103, 120, 209, 224, 268-69.*

Costello, John: addresses local officials, 18.

Costigan Amendment: (see Income Tax returns).

County clerks: abstracts filed by, 97.

County judges: Tax Commission meeting with, 5-7, 18-9.

County treasurers: Tax Commission meeting with, 5-7, 18-9.

Court decisions and statutory provisions relating to Illinois Local government (see Legal survey and Cases cited).

Delinquent taxes: (see Illinois Local Finance Survey, study of tax delinquency).

Doane, Howard D.: addresses local officials, 5.

Equalization (see Boards of review, Reassessment).

Exemptions, 12.

Extensions: amount of, all governments, 1839-1936, *275-77;* limitations of figures, 274; scope of data gathered by Illinois Local Finance Survey, 17.

Field staff (see Tax Commission).

*Fifteenth Annual Report,* reference to, 4.

Forms and schedules: board of review, 20; for assessment of cars of private car-line companies, 200G, 20; for location of railroad property, R1-R8, 39, 40.

Fuller, Byron H.: addresses local assessment officials, 19; supervisor of assessments, 9.

Giese, Gilbert S.: member Madison County fact-finding committee, 30, 31.

Goats, assessed value of, by counties, *100-34.*

Goggin, Dan J.: assessor, Peoria County, 22.

Goodman, A. L.: Peoria County Board of Review, 22.

Gorman, Howard: Peoria County Board of Review, 22.

Gross receipts taxes: collected in other states, *69;* common carriers in other states, 53, *68;* contract motor carriers, 57, *68.*

Haller, Charles: represents Peoria County Farm Bureau, 22.

Haller, Gus, Chairman, Madison County Board of Review, 27, 30, 33.

Hearings (see Railroads, Capital stock, Exemptions, and Reassessments).

Highway costs: allocation of to, property-owners, 71-3; bituminous-type, economies of substituting for concrete, 90-1; constant costs, discussion of, 67-70; construction cost in Illinois, 87, *88,* 90; elements of, 41, 91, 93; excess in Illinois relative to pavement thickness and vehicle weight, *91,* 92; surplus cost, *88,* 88-90. *91-2,* 93; variable costs, discussion of, 70.

Highway expenditures in Illinois: by the state, *42, 80;* accountability for, 57, 59.

Highway revenues: (see also Assessment of motor vehicles and Motor fuel); diversion of revenues, 43 n.; property tax as a source of, 73.

Highways: (see also Pavement thickness); construction, safety factor in, 77, *78;* cross-sections, inventory, in Illinois, 87-8, *88;* design in Illinois, 79, 80; design related to vehicle weights, 76; tires, as a factor in road damage, 83-4; traffic surveys, 73, *81.*

Highway use: regulation of, 78, 82-7.

Highway-users, allocation of costs to, 71-3.

Hodes, Barnet: addresses boards of review. 8; addresses local assessment officials, 5; member, 3.

Horner, Henry: addresses boards of review, 8, 19; addresses local assessment officials, 5, 19; reconstruction of the Tax Commission by, 1.

Horses, assessed value of, by counties, *100-34.*

Household furniture and furnishings, by counties, *100-34.*

Illinois Local Finance Survey described: 12-7; assessment ratios, 15; assessments, 17; bonded indebtedness, study, 16; extensions, 17; legal survey, 17; levies, 17; revenues and expenditures, 16; soil rating maps, 15; special assessments and drainage districts, 17; taxes collected, 16; tax delinquency, 16; taxing district maps, preparation of, 17; tax rates, 17; University of Illinois cooperation of, 15.

Income tax returns, made available for inspection, 21.

Indiana, assessment of railroads in Illinois and, *244-47.*

Insurance companies, assessed value of, net receipts of; *100-34.*

Interstate Commerce Commission (see Highway costs, allocation of).

Iowa, assessment of railroads in Illinois and, *244-46.*

Johnson, Florence T.: witness for Madison County Farm Bureau, 27.

Jones, H. W.: Peoria County Board of Review, 22.

Kentucky, assessment of railroads in Illinois and, *244-46.*

Labovitz, I. M.: addresses boards of review, 19.

Landon, H. W., member Madison County fact-finding committee, 30, 31.

Lands: assessed value of by counties, *100-34;* assessed value of 1873-1936, *272-73;* average assessed value of, *100-34;* board of review, revisions by, *136, 138, 140, 142;* classification of, 97-9; of railroads, local assessment of, *268-69.*

Legislation: (see Tax Commission, Legislative activities), assessment of private car-line companies proposed, 3; registration fees of trucks and busses proposed, 3.

Legal survey, 15, 17.

Leland, Simeon E.: addresses boards of review, 8, 19; addresses local assessment officials, 7, 18, 19; chairman, 3.

Leser, Oscar: addresses boards of review, 19.

Levies (see Illinois Local Finance Survey).

Livestock: assessed value of in Illinois, by classes, 99, *100-34;* average value of, by counties, *101-34.*

Lots: assessed value of by counties, *100-34;* assessed value of 1873-1936, *272-73;* average assessed value of, *100-34;* classification of, 97-9; of railroads, local assessment of, *268-69.*

McCarren, K. J.: addresses local assessment officials, 5.

McCormick, Geo. C., member Madison County fact-finding committee, 30.

McElwee, Charles, represents Peoria County Board of Review, *22*.

Machinery and equipment, assessed value of, *100-34*.

Madison County reassessment proceedings: assessments, level of, 1927-35, 29; assessments, level of urban and rural, compared, by Board of Review, *36, 37*; assessment ratios classified as to reliability by the Commission, 32, *33;* assessment ratios, detailed information, by the Commission, *34;* assessment ratios determined by fact-finding committee, 32; assessment ratios determined by the Farm Bureau, note 2, 27; Board of Review action on complaint of Farm Bureau, 27, 28, 33, 37; Board of Review representatives, note 1, 27; comparison of percentage changes between assessors and Board of Review figures for urban and rural property, *28;* equalization, analysis of facts and recommendations for, by the Commission, 32, 33; equalization, efforts of Board of Review to bring about, 27, *28,* 33; equalization factor adopted at assessors' meeting, 27; fact-finding committee appointed, 29; fact-finding committee, members of, 29; fact-finding committee, report of, 31; Farm Bureau representatives, 27; hearing before the Commission, 27; lands, percentage of property assessed as, by townships, 32; letter of citizen with regard to assessment procedure, note 1, 30; lots, percentage of property assessed as, by townships, 32; number of townships having reductions prior to petition for, 27; petition denied, 29, 35, 37, 38; petition for, 21, 22, 29; petition, when filed, 26; recommendations for improvement of assessment methods by fact-finding committee, fourth-31; reduction of assessment, amount of for 1937, 35; reduction of assessment on lands only, 35; reductions in assessment by Board of Review, by townships, 1937, *37;* reductions in assessment proposed by Farm Bureau, by townships, 1937, *37;* reply of the Commission to action of the Board of Review on Farm Bureau complaint, 28, 29; sales data by the Farm Bureau, note 2, 27; sales data, methods employed in gathering, by fact-finding committee, 31, 32; sales data submitted by Farm Bureau, objection to, 28, 29; tax rates, effect on, 32.

Martin, John C.: addresses boards of review, 8; addresses local assessment officials, 5; chairman, 1.

Maserang, John, member Madison County Board of Review, 27.

Mathias, Paul, represents Farm Bureau, 22, 27.

Michigan, assessment of railroad in Illinois and, *245-46*.

Mileage taxes: collection in other states, *69;* election of, 62-4; equation with flat weight tax, *63;* in Illinois, 50, 61, 62, 93; in other states, 53, *68;* operation of in Illinois, *63, 64, 65;* option enacted, 50, 61.

Missouri, assessment of railroads in Illinois and, *244-47*.

Mitchell, G. W.: addresses boards of review, 19.

Mortgages and notes, assessed value of, by counties, *100-34*.

Motor carriers (see Common, Contract, and Private motor carriers, and Registration fees).

Motor fuel: consumption of, relative to vehicle weight, *60;* differential taxation of, 61; diversion of revenues, 43; taxation of in Illinois, 59, 60.

Municipal Budget Law, reference to, 16.

Net credits, assessed value of, by counties, *100-34*.

Noonan, A. W.: addresses local assessment officials, 5.

Office and store furniture and fixtures, assessed value of, by counties, *100-34*.

Ohio, assessment of railroads in Illinois and, *244-46*.

Oil leases, assessed value of, *100-34*.

Oswald, John E.: Peoria County Board of Review, 22.

Pavement thickness: (see also Highways); failure, *78;* related to vehicle weights, 71 ff.; stresses caused by wheel loads, *77;* weather, as a factor in prescribing, 80-2.

Penalties: assessed on capital stock, 257-58, *259-64;* assessed value of, by counties, *100-34*.

Peoria County reassessment: applicable to lands only, 26; assessment ratios determined, 25; assessment ratios, study of proposed, 22, 23; assessment ratio study, procedure by Farm Bureau, 23, note 1, 24; effect on local government finances, 24; farm property, census values, reference to, 25; hearing on, by Board of Review, 23; hearing on, by the Commission, reference to, 25; level of rural and urban assessment, 23-25; order to reconvene Board of Review, by the Commission, 25-6; objections to assessed value, reference to, 24; petition for order to reconvene Board of Review, 23; petition for reassessment introduced, 21, *22*; reduction, amount of, as a result of, 26; reduction, rates of, recommended by Farm Bureau, note 1, 26; reductions in valuations prior to, 23, 24; reductions, percentage of, recommended by Commission, by townships, 26; representatives before the Commission, 22; sales data gathered by Commission, 24; tax rates, effected, 24.

Personal property: (see also Income tax returns); assessed value of, 1873-1936, *272-73;* assessed value of classes of, by counties, *100-34;* board of review revisions, by counties, 137, 139, 141, 143; classes of, enumerated, 99; locally assessed, of public utility companies, by counties, *100-34;* of railroads, local assessment of, *268-69;* trend in assessment, 21.

Pike, Frank, member Madison County fact-finding committee, 30, 31.

Powell, Mode, assessor, 9.

Private motor carriers: basis of fees, 50; defined, 45; fees in Illinois compared with other states, *52;* subsidy of, 56, 57.

Property tax: (see also Highway revenues); for road purposes, 44; importance of, 4; levy by the state, note 3, p. 4.

Railroad assessed valuations: aggregate assessment of, 1932-1936, 240, *241-42;* aggregate state and local, 1873-1936, 267, *268-69;* boards of review, revisions, by counties, *137, 139;* by Tax Commission, by counties, *208-33;* by Tax Commission, by roads, *146-206;* determined by state and local agencies, 1873-1936, 270-71, *272-73;* how allocated among counties, 234; in Illinois and adjoining states, 1935-1938, 243, *244-47;* local assessors, by counties, *208-33;* local assessors, by roads, *146-206;* locally, by classes of property, by counties, *100-34;* main and secondary track, rates of, used, 234, *235-39;* of buildings on right of way, by counties, *208-33;* of buildings on right of way, by roads, *146-206;* of

steam and electric railroads in Illinois and adjoining states, 1935-1938, 248, *249;* percentage change in, 1935-1938, 243, *244-47;* percentage change in, for steam and electric roads, 1935-1938, 248, *249;* rates used in spreading, to various counties, 234, *235-39;* rolling stock, *146-206, 235-37:* spread to Illinois counties, *208-33;* total by Tax Commission, by counties, *279-82.*
Railroad track: allocation of, 234, changes in reporting, 181, 206; location reports, 39, 40; miles of, by roads, *146-206;* miles of main, by counties, *208-33;* statutory classification of, 144-45.
Railroads: (see also Assessments); assessment of, by Tax Commission, 1935, 12; assessment of, by Tax Commission, 1936, 39; hearings on assessment of, 1935, 12; hearings on assessment of, 1936, 39; method of assessment, 39; method of distribution changed, 39; property location reports, 39-40; rolling stock, allocation of, 234; trend of assessments, 12.
Railroads assessed in Illinois:
  Alton, *146, 182, 235, 238, 241, 244.*
  Alton and Eastern, *161, 236.*
  Alton and Southern, *171, 199, 236, 238, 241.*
  Atchison, Topeka and Santa Fe, *147, 183, 235, 238, 241, 244.*
  Atchison, Topeka and Santa Fe—Pekin Branch, *148, 235.*
  Baltimore and Ohio, *148, 183, 235, 238, 241, 244.*
  Baltimore, Ohio and Chicago, *148, 235, 238.*
  Baltimore and Ohio, Chicago Terminal, *171, 199, 236, 238, 241, 247.*
  Baltimore and Ohio Connecting, *148, 235, 238.*
  Baltimore and Ohio—St. Louis Division, *148, 235.*
  Baltimore and Ohio Southwestern, *183, 238.*
  Baltimore and Ohio—Springfield Division, *149, 235.*
  Belt Railway of Chicago, *172, 199, 236, 238, 241.*
  Bloomington, Jacksonville and Roodhouse, *146, 235.*
  Cairo and Thebes, *163, 236.*
  Calumet Western, *179, 204, 237, 239, 242.*
  Casey and Kansas, *178, 237.*
  Caseyville, *178, 204, 237, 239, 241.*
  Central Illinois Branches, *159, 235.*
  Central Terminal, *163, 193, 236, 238.*
  Chesapeake and Ohio, *149, 184, 235, 238, 241, 244.*
  Chester and Mt. Vernon, *163, 236.*
  Chicago and Calumet River, *176, 202, 237, 239, 241.*
  Chicago and Eastern Illinois, *152, 186, 235, 238, 241, 244.*
  Chicago and Eastern Illinois—Branch Lines, *153, 235.*
  Chicago and Eastern Illinois—Northern Division, *152, 235.*
  Chicago and Eastern Illinois—Southern Division, *153, 235.*
  Chicago and Erie, *153, 186, 235, 238, 241, 244.*
  Chicago and Great Western, *154, 186, 235, 238, 241, 244.*
  Chicago and Illinois Midland, *154, 187, 235, 238, 241.*
  Chicago and Illinois Western, *176, 203,* 237, 239, 241.
  Chicago and Iowa, *150, 235.*
  Chicago and Northwestern, *156, 188, 235, 238, 241, 245.*
  Chicago and Western Indiana, *172, 200, 236, 238, 241.*
  Chicago, Aurora and Elgin, *179, 205, 237, 239, 242.*
  Chicago, Burlington and Northern, *149, 235.*
  Chicago, Burlington and Quincy, *150, 184, 235, 238, 241, 244.*
  Chicago Heights Terminal Transfer, *176, 202, 237, 239, 241.*
  Chicago, Indianapolis and Louisville, *154, 187, 235, 238, 241, 245.*
  Chicago, Terre Haute and Southeastern, *155, 235.*
  Chicago Union Station, *172, 200, 236, 238, 241.*
  Chicago, West Pullman and Southern, *177, 203, 237, 239, 241.*
  Cincinnati, Indianapolis and Western, *149, 184, 235, 238.*
  Cincinnati, LaFayette and Chicago, *236.*
  Cook County Branches, *159, 235.*
  Davenport, Rock Island and North Western, *177, 203, 237, 239, 241.*
  DePue and Northern, *179, 205, 237, 239, 242.*
  Dunleith and Dubuque Bridge, *159, 235.*
  Dwight and Peoria, *147, 235.*
  East Ivory Branch, *163, 236.*
  East St. Louis and Carondelet, *173, 201, 236, 238.*
  East St. Louis Belt, *173, 200, 236, 238.*
  East St. Louis, Columbia and Waterloo, *180, 205, 237, 239, 242.*
  East St. Louis Connecting, *174, 201, 236, 238.*
  East St. Louis Junction, *177, 203, 237, 239, 241.*
  Eastern Illinois and Peoria, *153.*
  Elgin, Joliet and Eastern, *158, 189, 235, 238, 241, 245.*
  Chicago Junction, *172, 199, 236, 238.*
  Chicago, Lake Shore and Eastern, *158, 235.*
  Chicago, Madison and Northern, *159, 235.*
  Chicago, Milwaukee and Gary, *154, 235.*
  Chicago, Milwaukee, St. Paul and Pacific, *154, 187, 235, 238, 241, 245.*
  Chicago, Milwaukee, St. Paul and Pacific, Main Line, *155, 235.*
  Chicago, Milwaukee, St. Paul and Pacific, Secondary Line, *155, 235.*
  Chicago, North Shore and Milwaukee, *179, 205, 237, 239, 242, 245.*
  Chicago, Peoria and Western, *179, 205, 237, 239, 242.*
  Chicago Produce Terminal, *176, 203, 237, 239, 241.*
  Chicago Rapid Transit Company, *179, 205, 237, 239, 242.*
  Chicago River and Indiana, *172, 199, 236, 238, 241.*
  Chicago, Rock Island and Pacific, *157, 189, 235, 238, 241, 244.*
  Chicago, Rock Island and Pacific—Beverly Branch, *157, 235.*
  Chicago, Rock Island and Pacific—Main Line, *157.*
  Chicago, Short Line, *177, 203, 237, 239, 241.*
  Chicago, South Shore and South Bend, *180, 205, 237, 239, 242.*
  Chicago, Springfield and St. Louis, *174, 201, 236, 238, 241.*
  Englewood Connecting, *167, 236, 238.*
  Evansville, Mt. Carmel and Northern, *165, 236.*
  Fenton and Thompson, *151, 235.*
  Fulton County Narrow Gauge, *151, 235.*
  Galesburg and Great Eastern, *178, 204, 237, 239, 242.*
  Galesburg and Rio, *151, 235.*

Gilman, East St. Louis and Carbondale, *159, 235.*
Grand Trunk Western, *158, 189, 235, 238, 241, 245.*
Granite City and Madison Belt, *174, 201, 236, 238.*
Herrin and Southern, *151, 235.*
Hooppole, Yorktown and Tampico, *178, 204, 237, 239, 242.*
Iles Murrayville, *147, 235.*
Illinois Central, *159, 190, 235, 238, 241, 245.*
Illinois Midland, *178, 204, 237, 239, 242.*
Illinois Northern, *177, 203, 237, 239, 241.*
Illinois Terminal, *161, 191, 236, 238, 241.*
Illinois Traction, *161, 192, 236, 238.*
Illinois Transfer, *174, 201, 236, 238.*
Illinois Valley and Northern, *151, 235.*
Indiana Harbor Belt, *173, 200, 236, 238, 241, 247.*
Indianapolis Branch, *160, 235.*
Jacksonville and Havana, *175, 201, 236, 238, 241.*
Jacksonville and St. Louis, *151, 235.*
Jefferson Southwestern, *178, 204, 237, 239, 242.*
Joliet and Northern Indiana, *166, 236.*
Kansas and Sidell, *178, 204, 237, 239, 242.*
Kensington and Eastern, *160, 235.*
LaSalle and Bureau County, *179, 205, 237, 239, 242.*
Lake Erie and Western, *167, 236.*
Lee County Central, *180, 205, 237, 239, 242.*
Litchfield and Madison, *175, 201, 236, 238, 241.*
Louisville and Nashville, *162, 192, 236, 238, 241, 245.*
Louisville and Nashville — O'Fallon Branch, *162, 236.*
Louisville and Nashville—Shawneetown Branch, *163, 236.*
Lowell and Southern, *151, 235.*
Madison, Illinois and St. Louis, *174, 201, 236, 238.*
Manufacturers' Junction, *177, 203, 237, 239, 341.*
Manufacturers' Railway Company, *175, 202.*
Michigan Central, *166, 236.*
Minneapolis and St. Louis, *163, 193, 236, 238, 241, 246.*
Minneapolis, St. Paul and Sault Ste. Marie, *163, 193, 236, 238, 241, 246.*
Missouri and Illinois Bridge and Belt, *177, 203, 237, 239, 241.*
Missouri Illinois, *163, 193, 236, 238, 241, 246.*
Missouri Pacific, *163, 193, 236, 238, 241, 246.*
Missouri Pacific—Branch Lines, *164, 236.*
Missouri Pacific—Main Line, *164, 236.*
Mobile and Ohio, *164, 193, 236, 238, 241, 246.*
New York Central, *165, 194, 236, 238, 241, 246.*
New York Central—Alton and Old Line, *165, 236.*
New York Central—Cairo Division, *165, 236.*
New York Central—Illinois Division, *166, 236.*
New York Central—Main Line, *166, 236.*
New York Central—St. Louis Division, *165.*
New York, Chicago and St. Louis, *166, 195, 236, 238, 241, 246.*
North Shore and Western, *180, 237, 242.*
Northern and Southern Illinois, *151, 235.*
Oglesby and Granville, *156, 235.*
Paducah and Illinois, *175, 202, 236, 238, 241.*
Pennsylvania, *167, 195, 236, 238, 241, 246.*
Peoria and Bureau Valley, *157, 235.*
Peoria and Eastern, *166, 195, 236, 238.*
Peoria and Pekin Union, *173, 200, 236, 238, 241.*
Peoria Division, *160, 235.*
Peoria, Hanna City and Western, *177, 237.*
Peoria Terminal, *177, 203, 237, 239, 241.*
Pere Marquette, *168, 197, 236, 238, 241, 247.*
Pittsburgh, Cincinnati, Chicago and St. Louis—Chicago Division, *167, 196, 236, 238.*
Pittsburgh, Fort Wayne and Chicago, *168, 195, 236, 238.*
Pullman, *177, 204, 237, 239, 241.*
Quincy, Carrollton and St. Louis, *147, 235.*
Quincy, Omaha and Kansas City, *175, 202, 236, 239, 241.*
Rochelle and Southern, *156, 235.*
Rock Island and Peoria, *157, 235.*
Rock Island Southern, *175, 202, 236, 239, 241.*
Rutland, Toluca and Northern, *178, 204, 237, 239, 242.*
St. Louis and Belleville, *180, 205, 237, 239, 242.*
St. Louis and O'Fallon, *176, 202, 236, 239, 241.*
St. Louis and Ohio River, *175, 202, 236, 239, 241.*
St. Louis, Jacksonville and Chicago, *147, 235.*
St. Louis Merchants Bridge, *174, 201, 236, 238.*
St. Louis, Peoria and Northern, *147, 235.*
St. Louis, Rock Island and Chicago, *151, 235.*
St. Louis Southwestern, *169, 197, 236, 238, 241.*
South Chicago and Irondale Branch, *157, 235.*
South Chicago and Southern, *168, 196, 236, 238.*
Southern, *169, 197, 236, 238, 241, 247.*
Southern Illinois and Kentucky, *161, 235.*
Southern Illinois Branches, *160, 235.*
Springfield Terminal, *179, 205, 237, 239, 242.*
Terminal Railroad, *173, 236, 238, 241.*
Terminal Railroad of East St. Louis, *174, 200, 236, 238, 247.*
Terre Haute and Peoria, *168, 196, 236, 238.*
Terre Haute and Western, *180, 237, 242.*
Toledo, Peoria and Western, *169, 197, 236, 238, 241.*
Toledo, St. Louis and Western, *167, 236.*
Union Stock Yards and Transit Company, *172, 199, 236, 238.*
Valley Terminal, *169, 197, 236, 238.*
Wabash, *170, 198, 236, 238, 241, 247.*
Wabash—Branch Lines, *171, 236.*
Wabash—Main Line, *170, 236.*
Wabash—Secondary Main Lines, *170, 236.*
Wisconsin Central, *163, 193, 236, 238.*
Yale Short Line, *178, 237.*
Real estate: (see also Reassessment); assessed value of, by counties, *100-34;* board of review revisions, by counties, *135, 136, 138, 140, 142;* classes of, 97-99; petitions for reassessment of, 21-38; reference to quadrennial assessment of, 1. 4.
Reassessment of real estate: (see also Madison County reassessment proceedings.

Peoria County reassessment); in Madison County, 26-40; in Peoria County, 22-6; petitions for, 21, 22.

Receipts and expenditures of local governmental units (see Illinois Local Finance Survey).

Registration fees of motor carriers: collected, *65, 66;* development of, 49.

Research and investigation: program of, 12-7; references to, 8, 11, 20, 38.

Revenue: (see Highway revenues); *Illinois Revenue System, The,* 1818-1936, Special Report No. 4, described, 38; net state, 1839-1936, *275-77,* state and local references to, 4, 13, 16, 274.

Schwartz, Charles K.: addresses boards of review, 19; addresses local assessment officials, 18; member, 3.

Sheep, assessed value of, by counties, *100-34.*

Simpson, L. W.; clerk, Madison County Board of Review, 27.

Sixteenth Annual Report, references to, 4, 11, 12, 15, 16, 17.

Soil rating maps (see Illinois Local Finance Survey).

Special assessments: (see also Illinois Local Finance Survey); assembling data on, 14, 17.

State rate on property, 274, *275-77.*

Stocks and bonds taxable, assessed value of, in Illinois, *100-34.*

Sweet, Rama H.: addresses boards of review, 19; addresses local assessment officials, 7, 8.

Swine, assessed value of, by counties, *100-34.*

Tax Commission (see also Assessments, Capital stock, and Railroads); activities of, 1-40; assessments by, 1935,12; assessments by, 1936, 39-40; field staff, activities of, 1, 8, 13-7; legislative activities, 2; meetings with local officials, 5-8, 18-9; membership of, 1-3; recommendations, 3-4, 11-2; reference to assessments, 1; research activities, 1, 12-7; special reports of, 38.

Tax delinquency (see Illinois Local Finance Survey).

Tax delinquency: scope of data gathered by Illinois Local Finance Survey, 16.

Taxes collected (see Illinois Local Finance Survey), 16.

Tax extensions (see extensions).

Taxing district maps: (see also Illinois Local Finance Survey); assembling data for, 14; preparation of, 13, 17.

Tax Laws: changes since 1935 presented in 1936 *Supplement* to *Assessors' Manual,* reference to, 18; published, showing tax rate limits, reference to, 38; supplement published, described, 39.

Tax maps: map of Virden township, Macoupin County, 9, *10;* use of, 9-11.

Tax rate limits: *Tax Laws,* showing, reference tc, 38; *Tax Rate Limits of Illinois Local Governments,* Special Report No. 3, described, 38.

Tax rate, state, 1839-1936, 274, *275-77.*

Terry, Charles W.: addresses board of review, 19; member, 3.

Tetherington, Guy, witness, Madison County Board of Review, 27.

Traffic surveys (see Highways).

Trucks and busses: (see also Common motor carriers, Contract motor carriers, Mileage taxes, Motor vehicles, Private carriers, Vehicle weights, and Pavement thicknesses); ad valorem taxation of, 45; annual mileages, note 7, 62; assessed value of, by counties, *100-34;* assessment of, 45-6, *47, 48;* assessment of interstate motor carriers, 46; axle loads, 83, *84;* bill for revision of registration fees of, 3; flat weight tax, equation with mileage tax, *63;* impact, in terms of speed and tire equipment, note 4, p. *83,* 84; overlapping, 82-3; weights, table for conversion of, *51.*

Tschannen, A. L., member Madison County fact-finding committee, 30, 31.

Unemployment relief, relationship of assessed values to apportionment of State funds, 5.

Vehicle registration lists, for assessors, 45.

Vehicle weights: (see also Trucks and busses); distribution of between axles, 83, *84;* distribution of by types, *74;* limitations of, 84-5, *86, 87;* related to pavement thicknesses, 71 ff.

Watson, Howard O.: addresses local officials, 5.

Watson, John C., 22, represents Illinois Agricultural Association, 27.

Wisconsin, assessment of railroads in Illinois and, *244-46.*

Works Progress Administration: (see also Illinois Local Finance Survey and Legal Survey); personnel and funds supplied by, 1, 13; projects in cooperation with, 14-7.

UNIVERSITY OF ILLINOIS-URBANA
3 0112 113299454